

# CITY OF LAS VEGAS

## REVENUE REPORT

### FOURTH QUARTER FY 2005



June 30, 2005

**City of Las Vegas**  
**Quarterly Revenue Report**  
**Fiscal Year 2004-2005**

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## **FY2005 Fourth Quarter Revenue Highlights**

General Fund revenues for FY2005 increased \$46.35 million—11.5%. FY2004 had an increase of 11.9% compared to FY2003. The following highlights are offered for the City's major revenue categories:

- Intergovernmental revenues increased 14.6% (approximately \$31 million). Consolidated tax, which accounts for 98% of the revenue in the category, increased 15.0% (approximately \$31.1 million). For the year (see page four for details), State taxable sales and sales in Clark County increased 14.2% and 14.7%--respectively.
- Taxes for FY2005 increased 9.7% (approximately \$7.9 million) compared to the prior year. An increase in assessed valuation was responsible for the upswing in the category. Room taxes increased 13.9%.
- Licenses and Permits increased 13.8% (approximately \$8.8 million) for FY2005. Business Licenses increased 10.4% (approximately \$1.3 million)--more business activity was noted for the line item. Franchise fees increased 16.0% (approximately \$6.6 million)—the double-digit increase was partially due to a new line item in the category, as well as, strong growth for the Gas, Telephone, Electric, and Garbage utilities.
- Charges for Services had a double-digit decrease of –10.0% (approximately \$2.9 million) for FY2005. Corrections Charges declined –14.7% (\$1.55 million) due to fewer beds rented to Federal and Clark County inmates. Municipal Court Charges decreased –8.9% (approximately \$325 thousand) due to procedural changes, as well as, a decline in the number of transactions. On the upside, EMS Transports increased 100.5% (approximately \$1.14 thousand) due to an 83% increase in the number of transports.
- Fines and Forfeits increased 3.7% (\$508 thousand) for FY2005.
- Interest Earnings increased \$1,052,286 due to an increase in the investment pool balance, slightly higher interest rates, and smaller GASB 31 adjustment compared to the prior year.

### **Selected Enterprise Fund Revenue:**

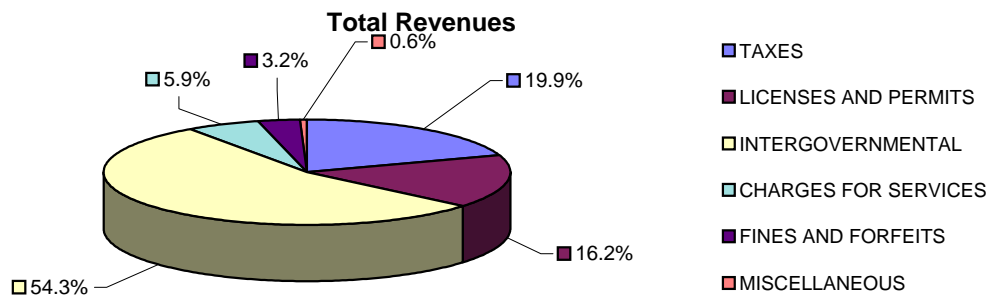
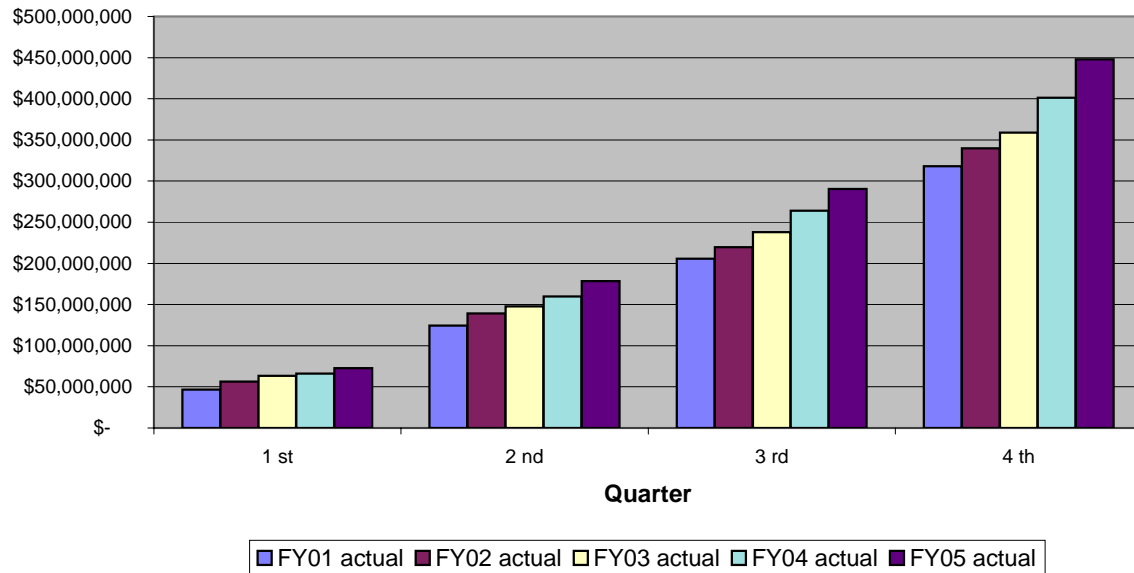
- Building permits decreased –25.4% (approximately \$4.3 million) for FY2005. The decrease was due to lower construction valuations and less permits issued.
- Sewer Connection fees declined –30.5% (approximately \$6.0 million) for FY2005. The decrease was due to fewer sewer connections compared to the prior year.
- Parking revenues increased 1.1%.

## GENERAL FUND REVENUE SUMMARY

<b>TOTAL REVENUES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 46,747,334	\$ 56,349,165	\$ 63,225,982	\$ 66,011,316	\$ 72,766,346	
2 nd	124,521,273	139,251,895	147,684,757	159,903,413	178,409,796	
3 rd	205,683,909	219,591,264	237,826,840	264,023,500	290,570,207	
4 th	317,866,620	339,742,385	358,840,916	401,411,619	447,757,361	421,271,100

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	15%	17%	18%	16%	17%	
2nd qtr/4th qtr	39%	41%	41%	40%	42%	
3rd qtr/4th qtr	65%	65%	66%	66%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	106%	100%

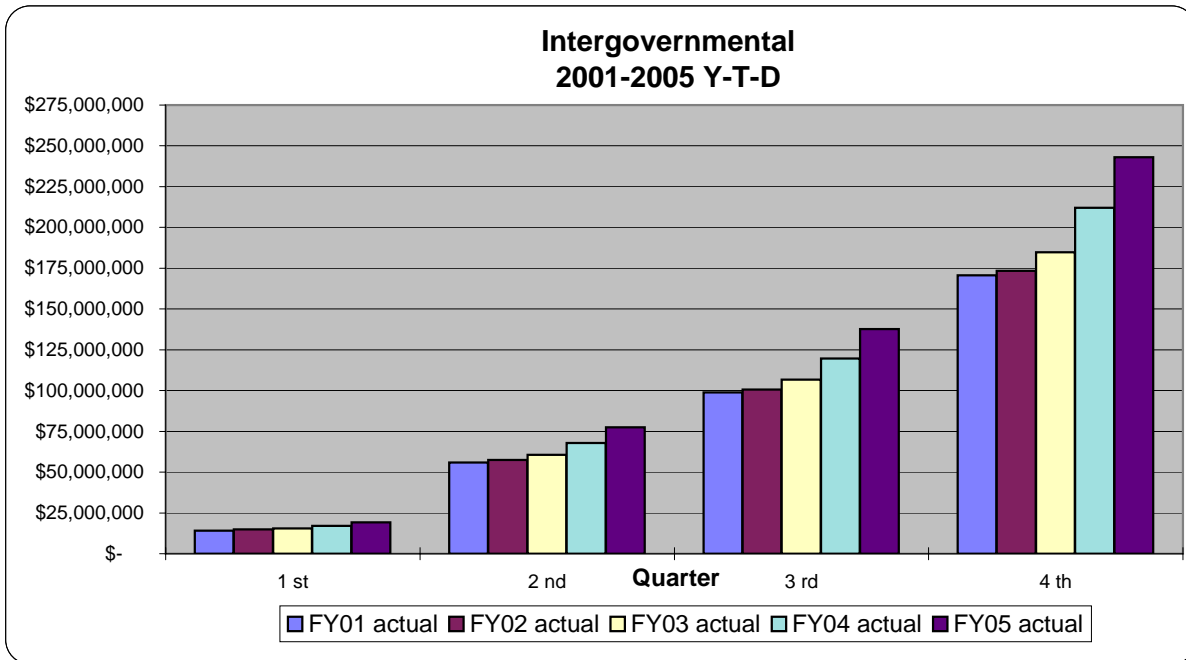
**Total Revenue  
2001-2005 Y-T-D**



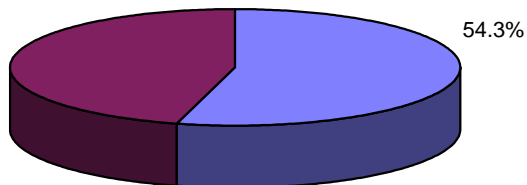
## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL SUMMARY STATISTICS

<b>INTERGOVERNMENTAL</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 14,059,244	\$ 14,993,818	\$ 15,477,006	\$ 17,137,759	\$ 19,266,691	
2 nd	55,904,533	57,431,126	60,542,304	67,773,787	77,545,085	
3 rd	98,797,577	100,560,447	106,690,624	119,642,565	137,633,824	
4 th	170,721,301	173,439,100	184,743,832	211,998,180	243,007,735	215,366,000

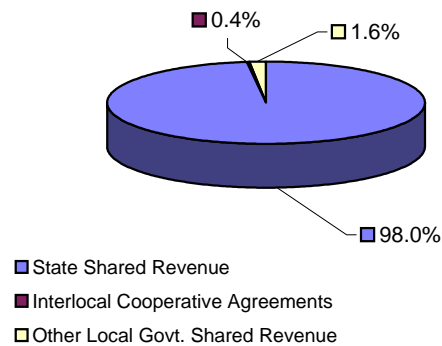
<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	8%	9%	8%	8%	9%	
2nd qtr/4th qtr	33%	33%	33%	32%	36%	
3rd qtr/4th qtr	58%	58%	58%	56%	64%	
4th qtr/4th qtr	100%	100%	100%	100%	113%	100%



**Intergovernmental as a % of Total  
Revenue**



**Intergovernmental by Subcategories**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### STATE SHARED REVENUES

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 12,831,160	\$ 13,710,947	\$ 14,215,596	\$ 15,970,591	\$ 17,960,309	
2 nd	53,346,191	54,760,798	57,961,758	65,226,868	75,242,781	
3 rd	94,828,669	96,541,345	102,909,914	115,935,255	134,322,321	
4 th	165,285,873	167,791,409	179,329,660	206,945,540	238,040,871	209,875,000

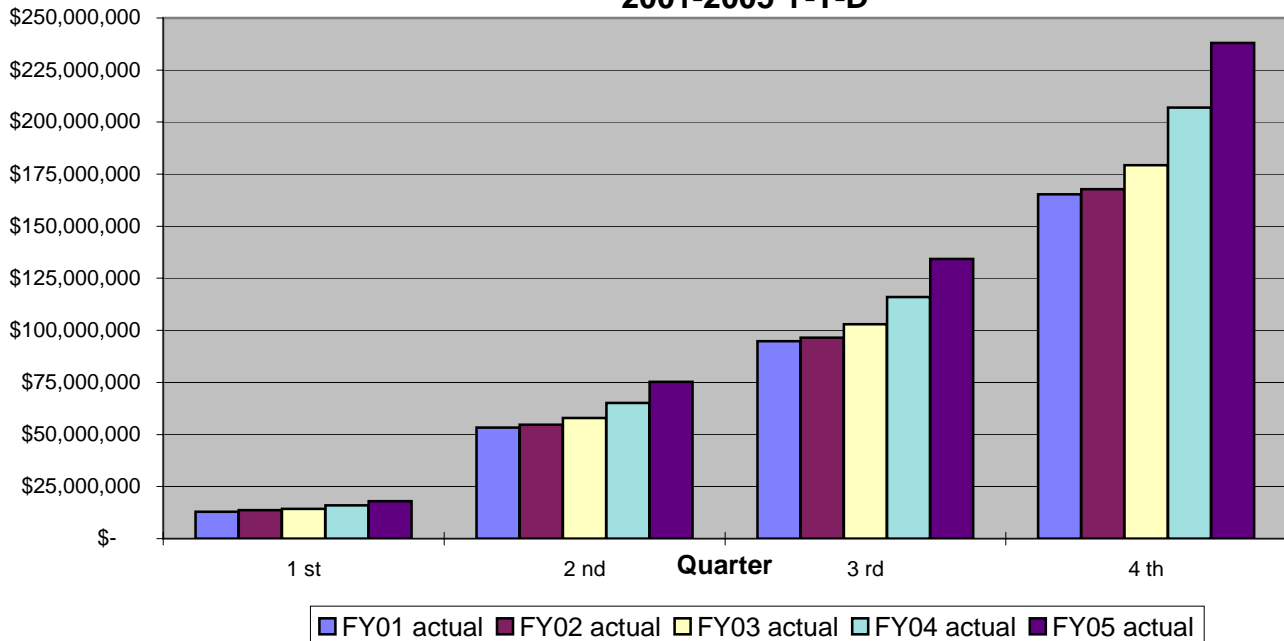
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	8%	8%	8%	8%	9%	
2nd qtr/4th qtr	32%	33%	32%	32%	36%	
3rd qtr/4th qtr	57%	58%	57%	56%	64%	
4th qtr/4th qtr	100%	100%	100%	100%	113%	100%

### Trend Analysis--State Shared Revenues

State Shared Revenues increased \$31,095,331 (15.03%) for FY2005 compared to the prior year. Taxable sales for FY2005 increased 14.2% for the State as a whole. In Clark County taxable sales increased 14.7% while Washoe County increased 10.6%.

Consolidated tax, which consists of six different revenue sources, accounts for the majority of the revenue in the category. The six revenue sources are pooled at the County level and are distributed (by the State Treasurers office) to the local governments under a two tiered formula. A base amount of revenue was initially established under the 1997 legislature and it has been adjusted each calendar year by the change in CPI to create the ensuing year base allocation. Accordingly, the City receives a base monthly allocation (calculated by the increase in CPI applied to prior years total distributions) and any excess collections above the base amount. Any excess collections are distributed based on a formula that incorporates population and growth statistics. The increase in the CPI used to calculate FY2005 base amounts was 1.9%.

**State Shared Revenues  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### INTERLOCAL COOPERATIVE AGREEMENTS

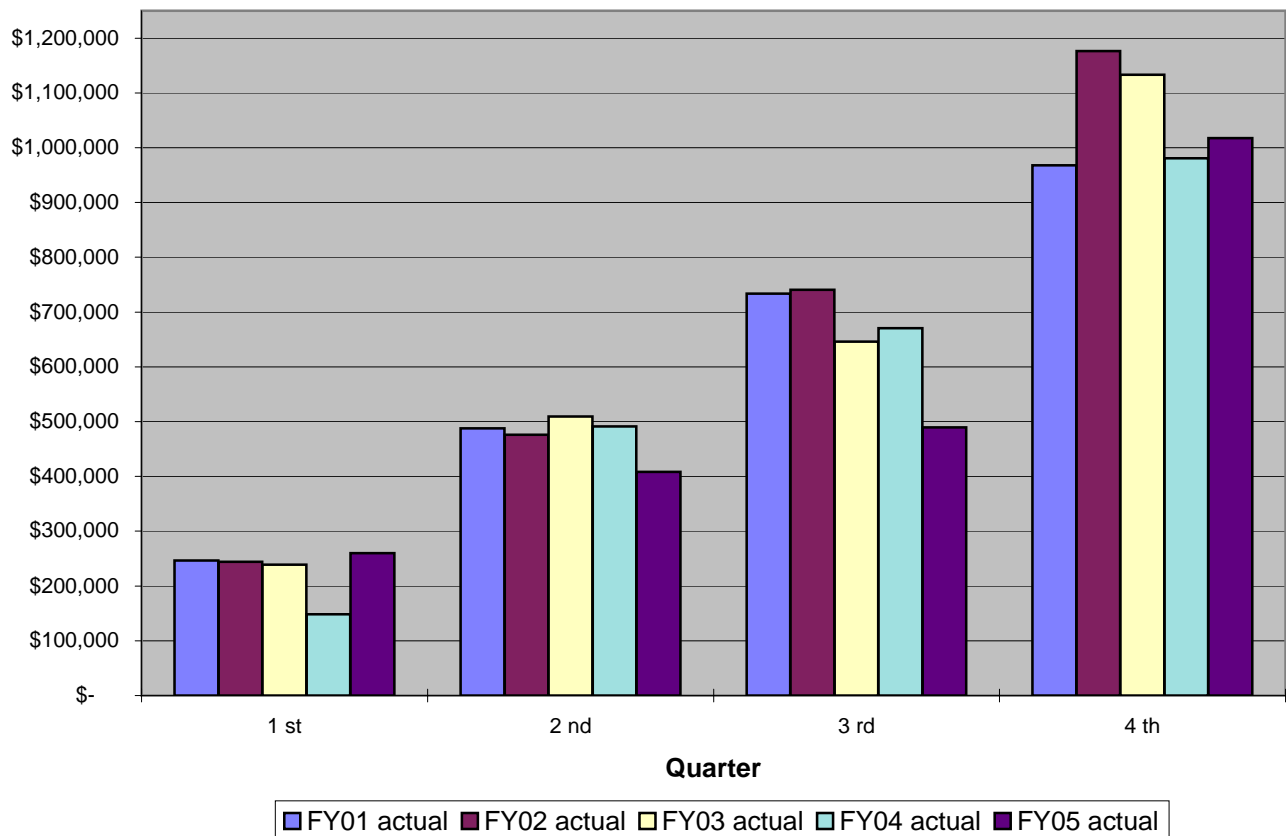
		FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter							
1 st	\$	246,625	\$ 244,426	\$ 239,035	\$ 148,648	\$ 260,177	
2 nd		487,773	476,241	509,201	490,954	408,214	
3 rd		733,714	740,548	646,200	670,279	489,323	
4 th		967,823	1,176,239	1,133,355	980,985	1,017,233	1,247,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	25%	21%	21%	15%	21%	
2nd qtr/4th qtr	50%	40%	45%	50%	33%	
3rd qtr/4th qtr	76%	63%	57%	68%	39%	
4th qtr/4th qtr	100%	100%	100%	100%	82%	100%

### Trend Analysis--Interlocal Cooperative Agreements

Interlocal agreements increased \$36,248 (3.70%) compared to the prior year. Reimbursed From Other Governments is the lone item in the category. The modest rise in revenue can be attributed to an increase in expenditures for the operating costs of the DTC--the County reimburses the City for 50% of the operating costs of the DTC.

**Interlocal Cooperative Agreements  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- INTERGOVERNMENTAL

### OTHER LOCAL GOVT. SHARED REVENUES

		FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter							
1 st	\$	981,459	\$ 1,038,445	\$ 1,022,375	\$ 1,018,520	\$ 1,046,205	
2 nd		2,070,569	2,194,087	2,071,345	2,055,965	1,894,090	
3 rd		3,235,194	3,278,554	3,134,510	3,037,031	2,822,180	
4 th		4,467,605	4,471,452	4,280,817	4,071,655	3,949,631	4,244,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	22%	23%	24%	25%	25%	
2nd qtr/4th qtr	46%	49%	48%	50%	45%	
3rd qtr/4th qtr	72%	73%	73%	75%	66%	
4th qtr/4th qtr	100%	100%	100%	100%	93%	100%

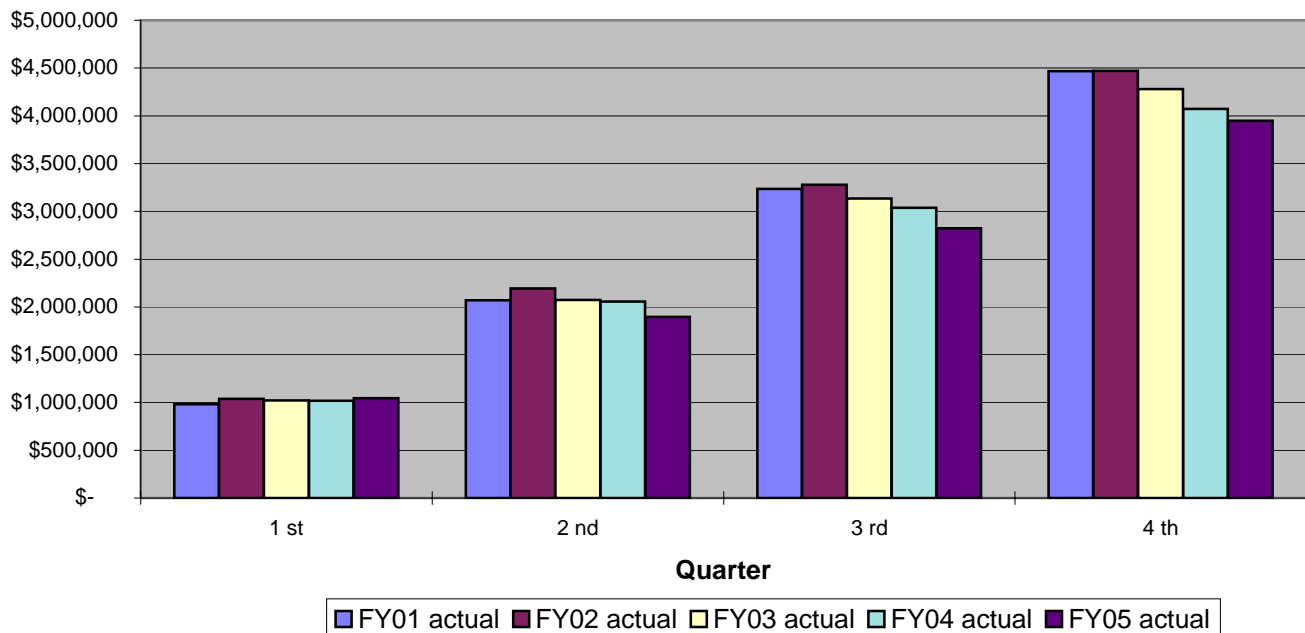
### Trend Analysis--Other Local Govt. Shared Revenues

Revenue in the category, compared to the prior year, decreased \$122,024 (-3.00%). The revenue category consists of County Gaming Licenses and Payment in Lieu of Taxes (PILT). County Gaming Licenses decreased \$118,901 (-3.00%) while PILT also declined \$3,123 (-3.18%).

The County collects gaming taxes from various City gambling establishments and subsequently distributes the proceeds to the City. County Gaming Licenses are levied upon the casino on a monthly basis per slot machine, per table game, and other miscellaneous games at varying rates depending on the type of game. These fees are paid quarterly in advance.

A review of the Gaming Control Boards "Gaming Revenue Report", for the twelve month period ending June 30, 2005, indicated that the number of games/tables in the downtown Las Vegas area showed little variance while the number of slot machines decreased by -9.55%.

**Other Local Govt. Shared Revenues  
2001-2005 Y-T-D**

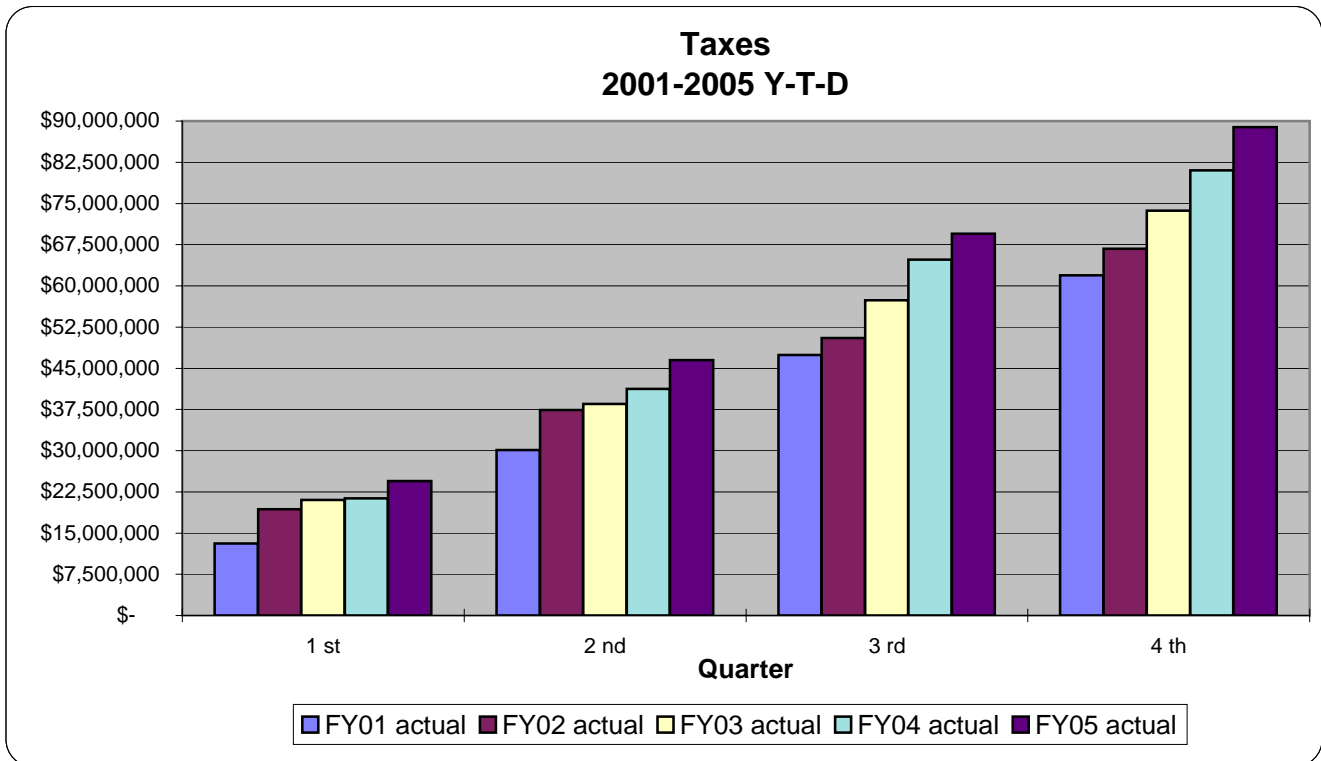




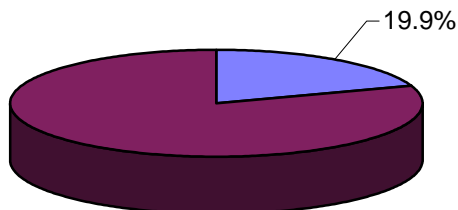
## GENERAL FUND REVENUE CATEGORY- TAXES SUMMARY STATISTICS

<b>TAXES</b>	<b>FY01 actual</b>	<b>FY02 actual</b>	<b>FY03 actual</b>	<b>FY04 actual</b>	<b>FY05 actual</b>	<b>FY05 budget</b>
Quarter						
1 st	\$ 13,124,732	\$ 19,360,377	\$ 21,002,410	\$ 21,303,695	\$ 24,485,783	
2 nd	30,138,410	37,372,511	38,507,478	41,265,151	46,493,604	
3 rd	47,411,855	50,514,654	57,363,924	64,764,145	69,491,138	
4 th	61,911,810	66,750,784	73,706,180	81,031,583	88,904,650	87,991,100

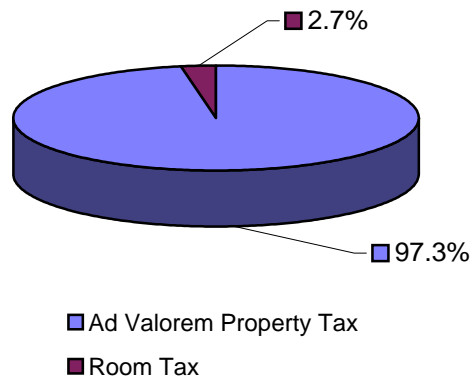
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	21%	29%	28%	26%	<b>28%</b>	
2nd qtr/4th qtr	49%	56%	52%	51%	<b>53%</b>	
3rd qtr/4th qtr	77%	76%	78%	80%	<b>79%</b>	
4th qtr/4th qtr	100%	100%	100%	100%	<b>101%</b>	100%



**Taxes as a % of Total Revenue**



**Taxes by Subcategories**



## GENERAL FUND REVENUE CATEGORY- TAXES

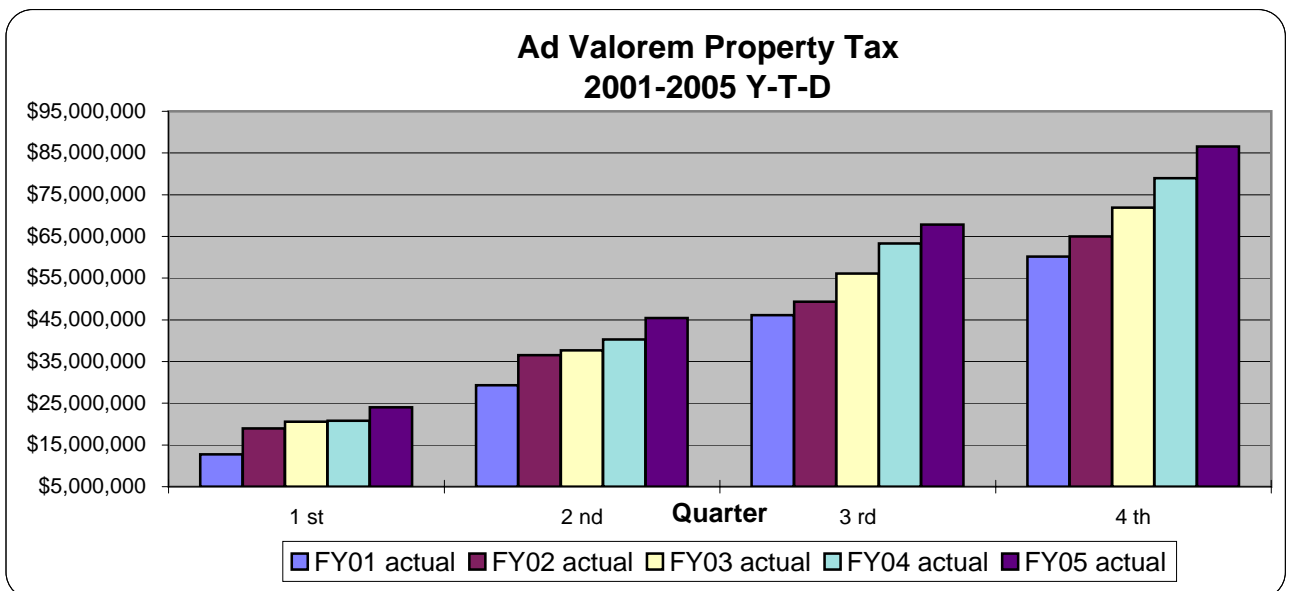
<b>AD VALOREM PROPERTY TAX</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 12,736,358	\$ 18,957,092	\$ 20,598,256	\$ 20,841,461	\$ 23,996,983	
2 nd	29,295,023	36,550,902	37,665,735	40,312,121	45,427,546	
3 rd	46,157,863	49,324,094	56,100,346	63,322,878	67,867,793	
4 th	60,147,455	65,038,115	71,930,452	78,960,336	86,545,628	86,033,100

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	21%	29%	29%	26%	<b>28%</b>	
2nd qtr/4th qtr	49%	56%	52%	51%	<b>53%</b>	
3rd qtr/4th qtr	77%	76%	78%	80%	<b>79%</b>	
4th qtr/4th qtr	100%	100%	100%	100%	<b>101%</b>	100%

<b>Assessed Value and Ad Valorem Tax Rate Trend Analysis:</b>					
	<i>2001</i>	<i>2002</i>	<i>2003</i>	<i>2004</i>	<i>2005</i>
<b>Allowed Tax Rate</b>	0.8152	0.8502	0.8508	0.8556	0.8594
<b>Tax Rate Levied</b>	0.6765	0.6765	0.6765	0.6765	0.6765
<b>% = levied/allowable</b>	83%	80%	80%	79%	79%
<b>Assessed Valuation</b>	8.9 billion	9.5 billion	10.6 billion	11.48 billion	12.72 billion
<b>% change from prior year</b>	7.31%	6.36%	11.85%	8.28%	10.80%

### Trend Analysis--Ad Valorem Property Tax

Ad Valorem Property Tax increased \$7,585,292 (9.61%) compared to the prior year. The allowable tax rate increased 0.44%, the tax rate levied remained the same (at 0.6765), and assessed value increased 10.8% (from 11.48 billion to 12.72 billion). So, the rise in revenue can be attributed to the increase in assessed valuation.



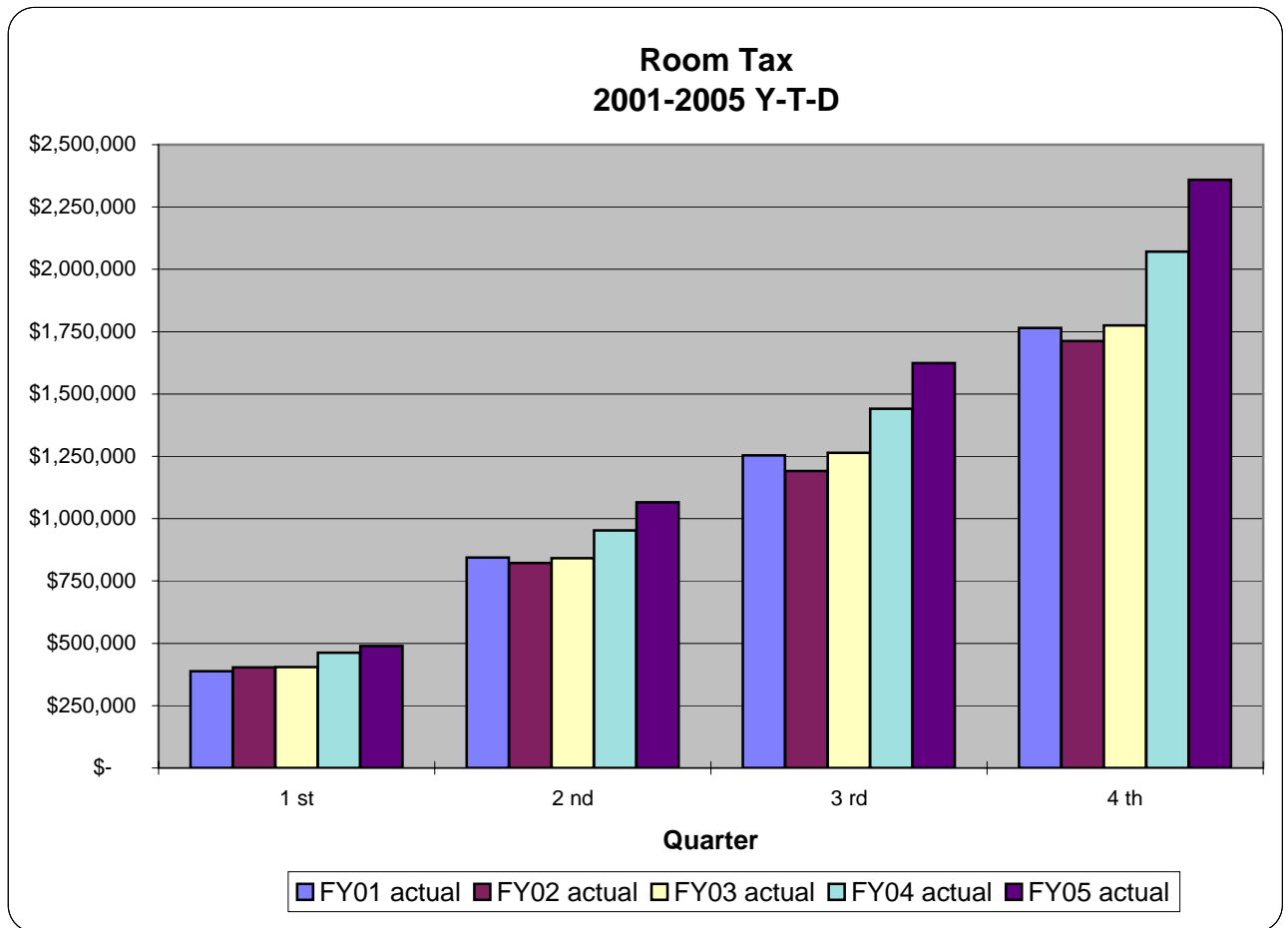
## GENERAL FUND REVENUE CATEGORY- TAXES

<b>ROOM TAX</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 388,374	\$ 403,285	\$ 404,154	\$ 462,234	\$ 488,800	
2 nd	843,387	821,609	841,743	953,030	1,066,058	
3 rd	1,253,992	1,190,560	1,263,578	1,441,267	1,623,345	
4 th	1,764,355	1,712,669	1,775,728	2,071,247	2,359,022	1,958,000

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	22%	24%	23%	22%	<b>25%</b>	
2nd qtr/4th qtr	48%	48%	47%	46%	<b>54%</b>	
3rd qtr/4th qtr	71%	70%	71%	70%	<b>83%</b>	
4th qtr/4th qtr	100%	100%	100%	100%	<b>120%</b>	100%

### Trend Analysis--Room Tax

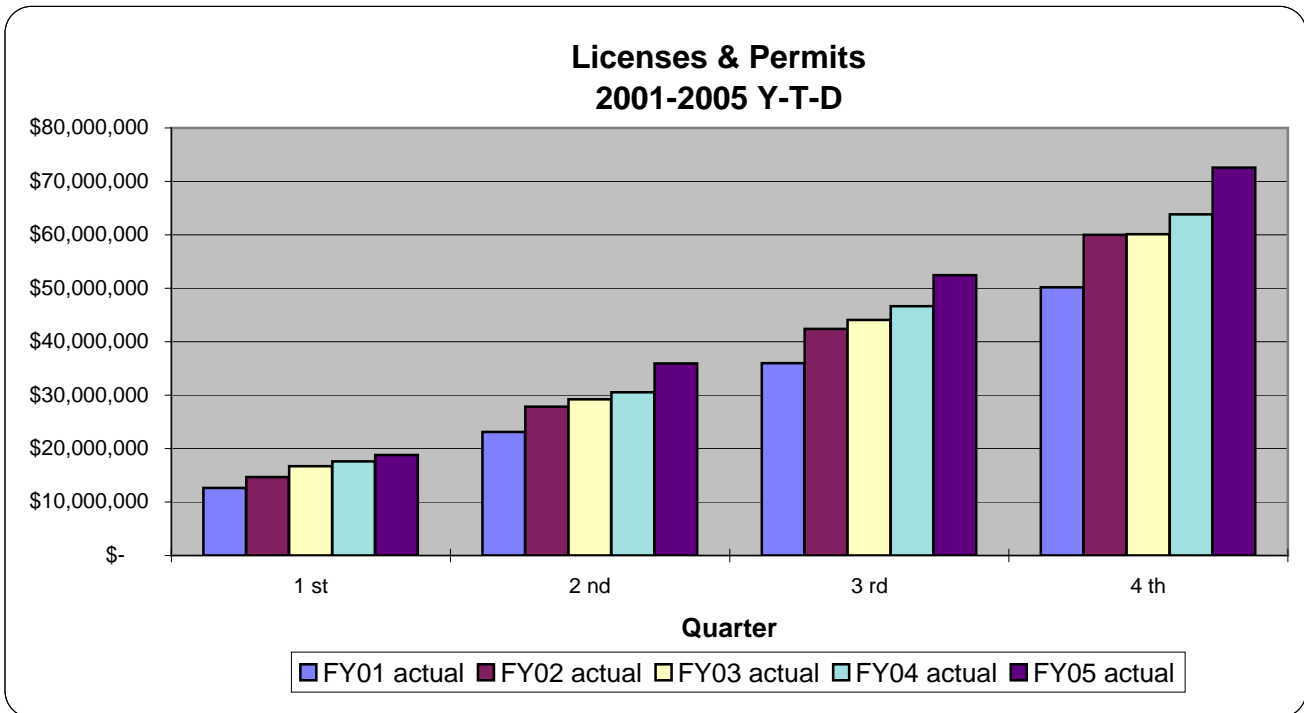
Room tax revenues for FY2005 increased \$287,775 (13.89%) compared to the prior year. According to UNLV's "Center for Business and Economic Research" visitor volumes and the number of airline passengers have shown recent strength. Occupancy rates have also remained solid compared to a year ago. So, the strength in visitor volumes, the number of airline passengers, and occupancy rates have all contributed to the double digit increase in the category.



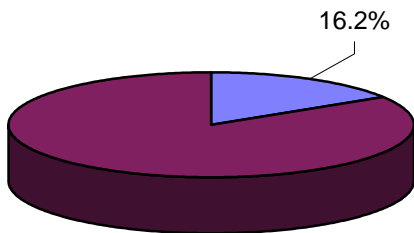
# GENERAL FUND REVENUE CATEGORY- LICENSE AND PERMITS SUMMARY STATISTICS

<b>LICENSES &amp; PERMITS</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 12,612,693	\$ 14,645,894	\$ 16,730,367	\$ 17,582,713	\$ 18,812,586	
2 nd	23,132,378	27,825,569	29,197,986	30,514,370	35,924,020	
3 rd	35,962,019	42,383,239	44,046,284	46,672,916	52,436,576	
4 th	50,174,248	59,991,845	60,103,489	63,819,694	72,594,609	69,228,000

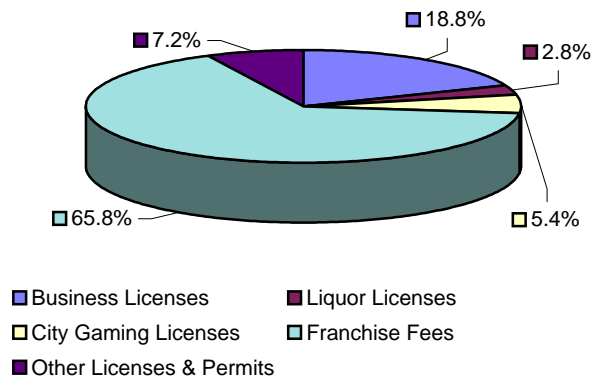
<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	25%	24%	28%	28%	27%	
2nd qtr/4th qtr	46%	46%	49%	48%	52%	
3rd qtr/4th qtr	72%	71%	73%	73%	76%	
4th qtr/4th qtr	100%	100%	100%	100%	105%	100%



**Licenses & Permits as a % of Total Revenue**



**Licenses & Permits by Subcategories**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

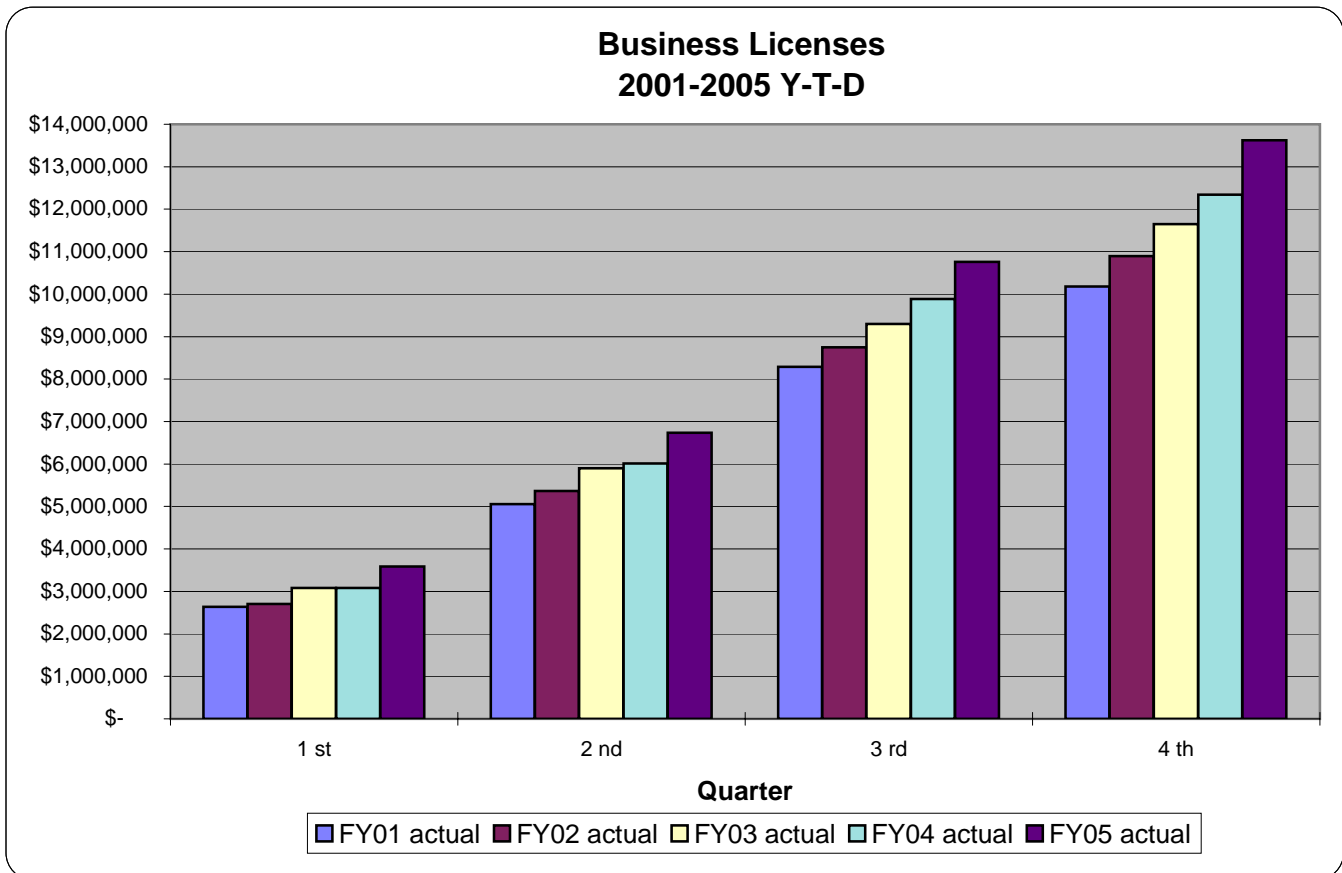
<b>BUSINESS LICENSES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 2,634,339	\$ 2,705,046	\$ 3,082,283	\$ 3,079,318	\$ 3,585,017	
2 nd	5,057,517	5,363,262	5,899,429	6,011,036	6,738,372	
3 rd	8,288,338	8,747,587	9,297,985	9,882,627	10,756,436	
4 th	10,182,770	10,892,850	11,648,210	12,342,066	13,624,835	12,528,000

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	26%	25%	26%	25%	<b>29%</b>	
2nd qtr/4th qtr	50%	49%	51%	49%	<b>54%</b>	
3rd qtr/4th qtr	81%	80%	80%	80%	<b>86%</b>	
4th qtr/4th qtr	100%	100%	100%	100%	<b>109%</b>	100%

### Trend Analysis--Business Licenses

Business Licenses for FY2005 increased \$1,282,769 (10.39%) compared to the prior year. Certain licensees are charged a fee based on gross sales and other licensees are charged a fixed fee. Gross business licenses increased \$959,214 (12.73%) and Fixed business licenses increased \$323,554 (6.73%).

Revenue from Gross Merchandising licenses and Gross Occupational increased \$1,006,621 (21.48%) and \$60,691 (10.53%)--respectively. On the fixed side, Occupational licenses and Merchandising licenses increased \$158,251 (4.19%) and \$174,131 (120.78%)--respectively.



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

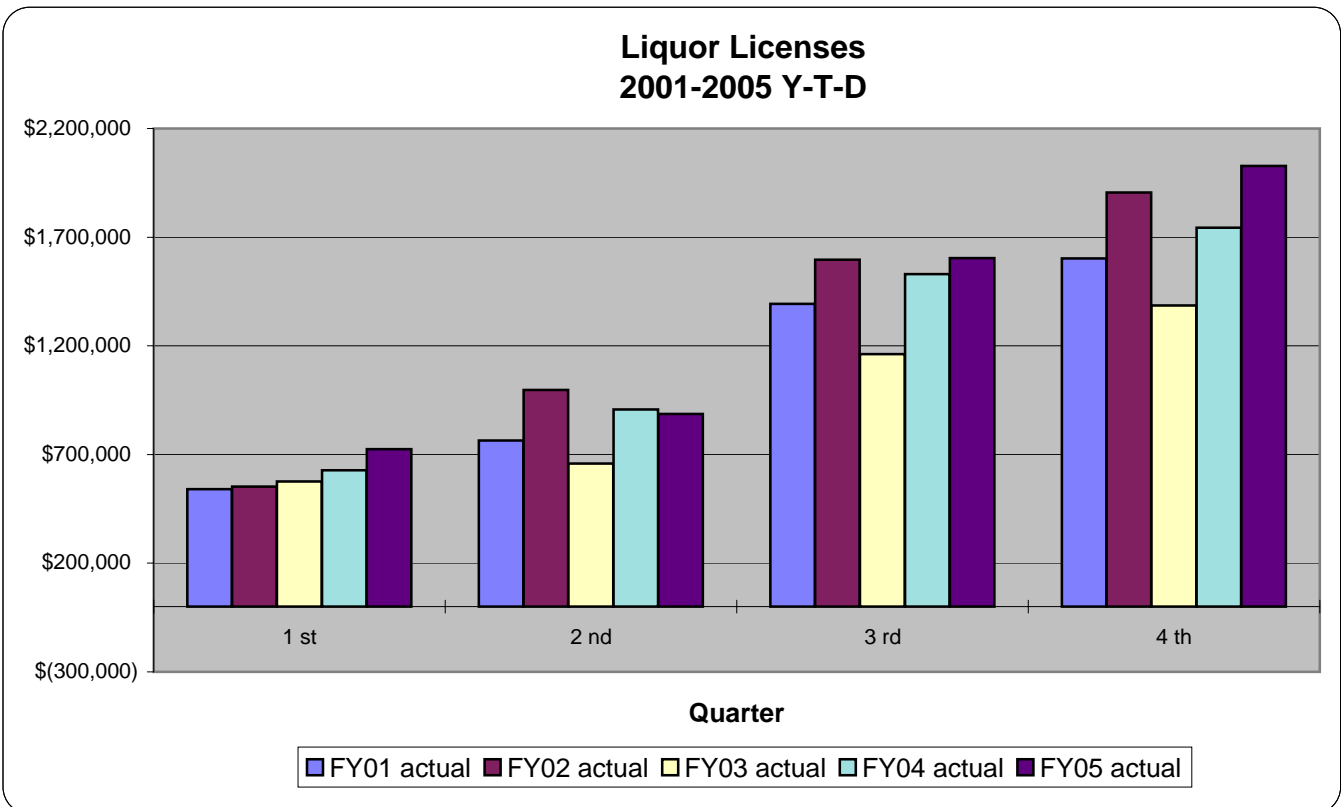
### LIQUOR LICENSES

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 540,802	\$ 551,857	\$ 576,730	\$ 628,058	\$ 724,615	
2 nd	764,790	996,985	658,550	907,433	887,341	
3 rd	1,393,747	1,596,953	1,162,220	1,529,691	1,604,255	
4 th	1,602,190	1,905,809	1,385,663	1,744,295	2,027,907	1,726,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	34%	29%	42%	36%	42%	
2nd qtr/4th qtr	48%	52%	48%	52%	51%	
3rd qtr/4th qtr	87%	84%	84%	88%	93%	
4th qtr/4th qtr	100%	100%	100%	100%	117%	100%

### Trend Analysis--Liquor Licenses

Liquor licenses for FY2005 increased \$283,612 (16.26%) compared to the prior year. The category consists of semiannual license fees and original new license fees. Semiannual fees range from \$100 to \$1,200 and are due in advance on April 1st and October 1st. Original new license fees are a one time fee which are due and payable at the time of filing an application. The increase can be attributed to an increase in the number of original new license fees. Most notably, there were four more \$60,000 licenses sold compared to last year.



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### CITY GAMING LICENSES

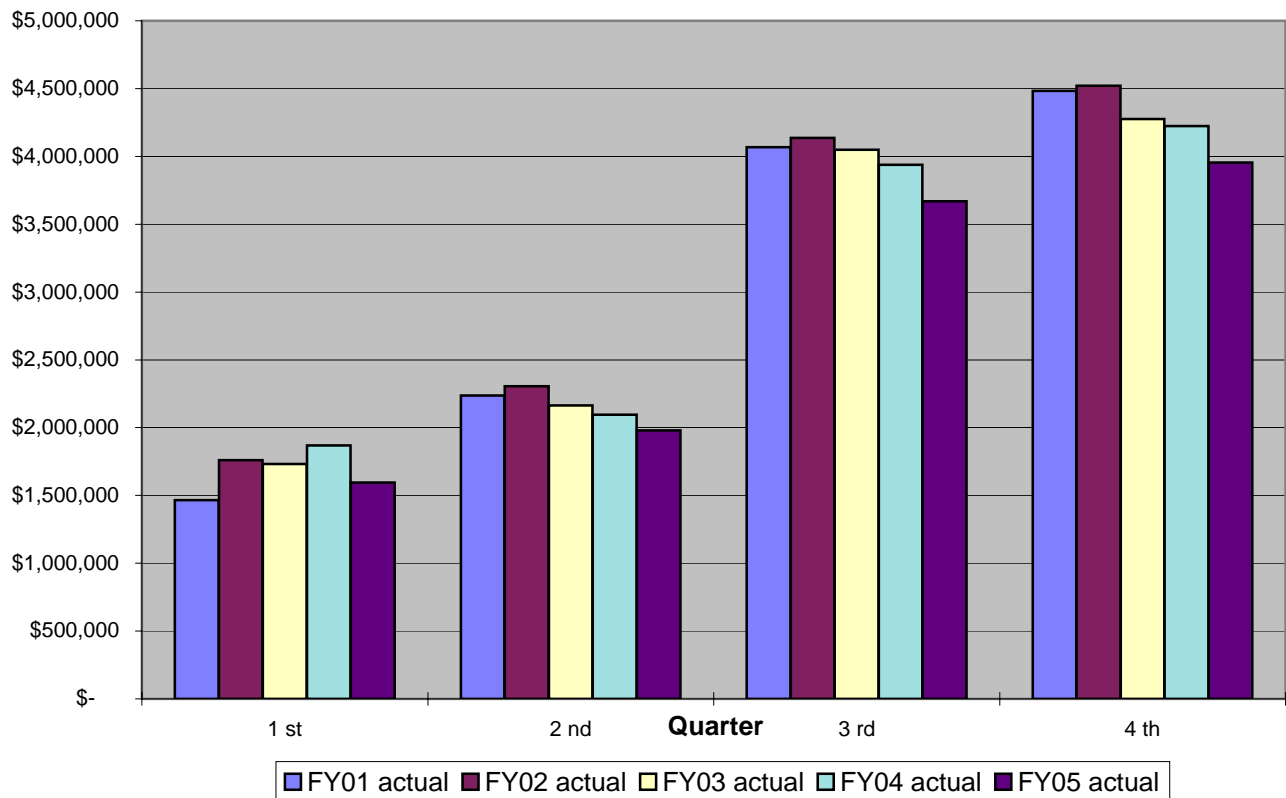
	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 1,466,179	\$ 1,760,427	\$ 1,731,108	\$ 1,867,810	\$ 1,595,400	
2 nd	2,237,440	2,306,455	2,163,982	2,096,462	1,978,838	
3 rd	4,066,946	4,136,853	4,049,539	3,939,288	3,668,041	
4 th	4,482,147	4,520,044	4,276,774	4,224,364	3,954,701	4,188,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	33%	39%	40%	44%	38%	
2nd qtr/4th qtr	50%	51%	51%	50%	47%	
3rd qtr/4th qtr	91%	92%	95%	93%	88%	
4th qtr/4th qtr	100%	100%	100%	100%	94%	100%

### Trend Analysis--City Gaming Licenses

City Gaming Licenses decreased \$269,663 (-6.38%) for FY2005 compared to the prior year. City Gaming Licenses are due from an establishment on a per game basis. The licenses are due semiannually with each fee due in advance on October 1st and April 1st. A review of the Gaming Control Boards "Gaming Revenue Report", for the twelve month period ending June 30, 2005, indicated that the number of games/tables in the downtown Las Vegas area showed little variance while the number of slot machines decreased by -9.55%.

**City Gaming Licenses  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

<b>FRANCHISE FEES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 7,737,215	\$ 9,166,940	\$ 10,454,084	\$ 11,284,224	\$ 11,550,678	
2 nd	14,576,745	18,376,912	19,020,038	19,577,503	24,070,826	
3 rd	21,428,484	26,730,231	27,534,141	28,624,532	32,659,904	
4 th	32,552,019	40,839,363	39,652,164	41,161,964	47,736,639	46,263,000

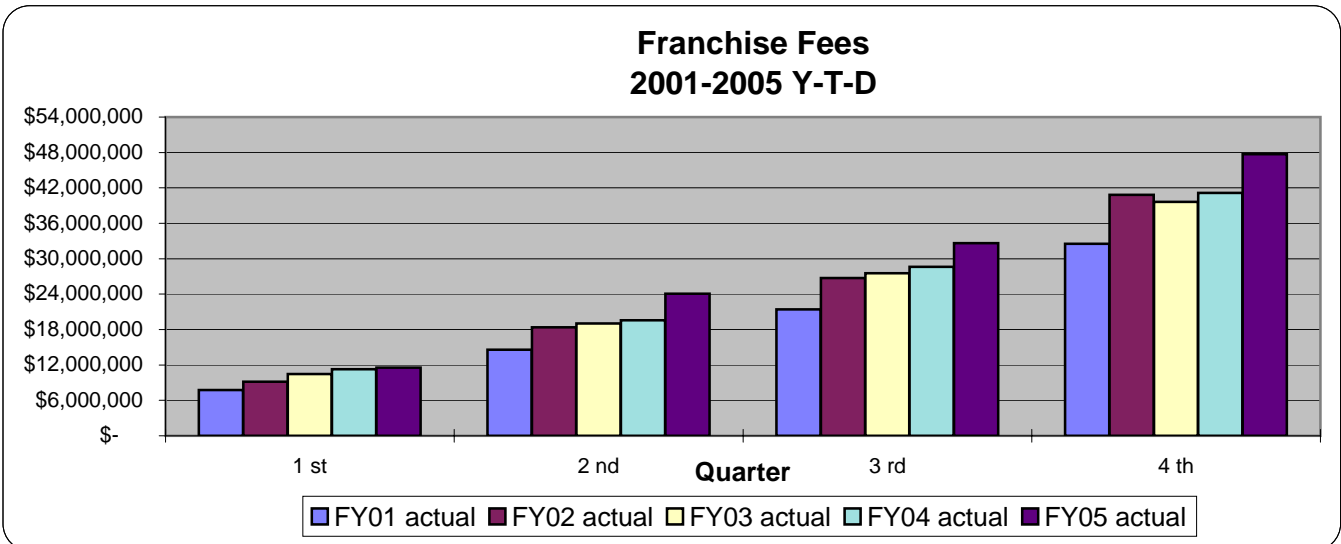
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	24%	22%	26%	27%	25%	
2nd qtr/4th qtr	45%	45%	48%	48%	52%	
3rd qtr/4th qtr	66%	65%	69%	70%	71%	
4th qtr/4th qtr	100%	100%	100%	100%	103%	100%

### Trend Analysis--Franchise Fees

Franchise fees increased \$6,574,675 (15.97%) for FY2005 compared to the prior year. The following summarizes the activity for the category for FY2005:

Gas Utility	increased	\$ 1,430,238	31.45%
Electric Utility	increased	\$ 1,892,869	9.04%
Telephone Utility	increased	\$ 753,442	8.16%
Garbage Utility	increased	\$ 499,715	18.67%
Cable Utility	increased	\$ 189,930	7.68%
Sanitation Assessment Fee	increased	\$ 1,803,232	100%

The increase in the Gas Utility can be attributed to substantial rate increases compared to the prior year. The Electric Utility and the Telephone Utility both increased due to population growth. The Garbage Utility rose sharply due to a one time fee received in December--factoring out the one-time payment the line item increased 11.2% (due to population growth and the annual CPI adjustment of 2.3%). Finally, the Sanitation Assessment fee is a new line item this year.





## GENERAL FUND REVENUE CATEGORY- LICENSES AND PERMITS

### OTHER LICENSES & PERMITS

	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 234,158	\$ 461,624	\$ 886,162	\$ 723,303	\$ 1,356,876	
2 nd	495,886	781,955	1,455,987	1,921,936	2,248,643	
3 rd	784,504	1,171,615	2,002,399	2,696,778	3,747,940	
4 th	1,355,122	1,833,779	3,140,678	4,347,005	5,250,527	4,523,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	17%	25%	28%	17%	30%	
2nd qtr/4th qtr	37%	43%	46%	44%	50%	
3rd qtr/4th qtr	58%	64%	64%	62%	83%	
4th qtr/4th qtr	100%	100%	100%	100%	116%	100%

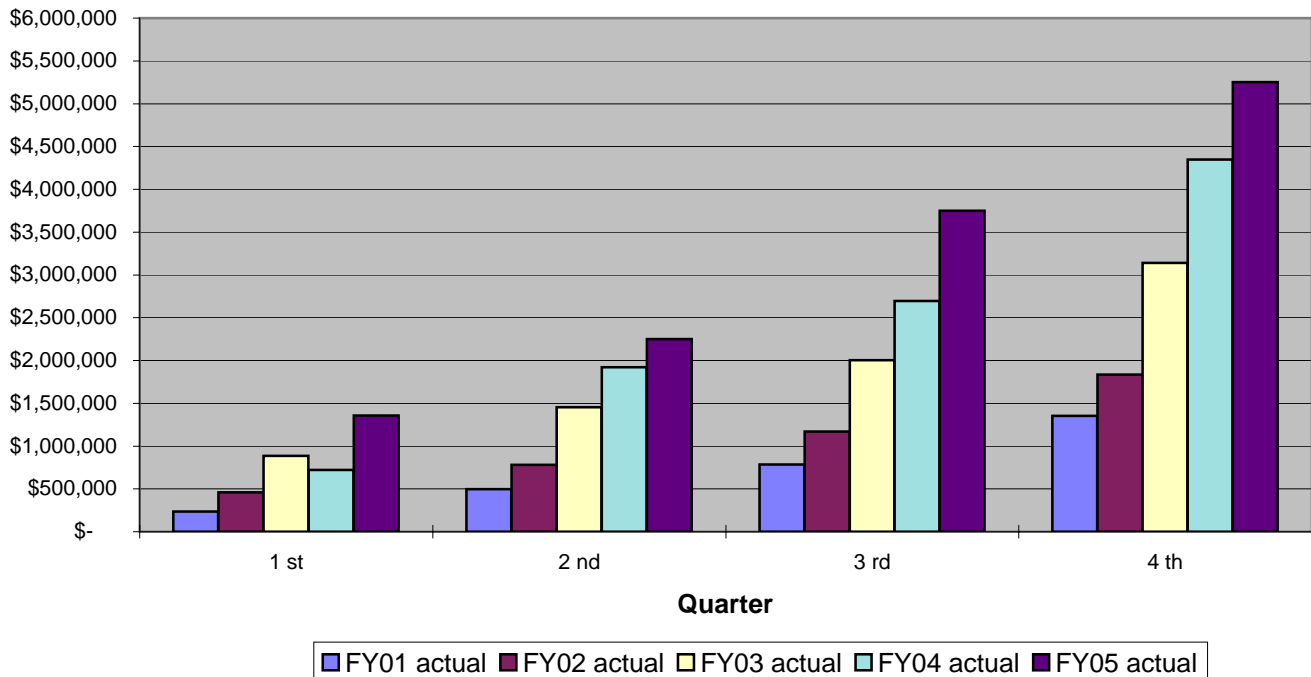
### Trend Analysis--Other Licenses and Permits

Other Licenses and Permits increased \$903,522 (20.78%) for FY2005 compared to the prior year. Life Safety Permits, Plans Check fees, and Off-site Permit fees increased \$193,215 (165.89%), \$431,371 (22.82%), and \$699,178 (56.67%)--respectively.

On the downside, Zoning Fees, Express Admin Fees, and Express Hourly Plan Check Fees declined \$127,328 (-27.32%), \$19,500 (-32.50%), and \$65,996 (-22.85%)--respectively.

The increase in the category was primarily due to rate increases, more business, and the creation of several new fees related to Land Development. The rate increases and the new fees were fully implemented in October of 2003.

**Other Licenses & Permits  
2001-2005 Y-T-D**

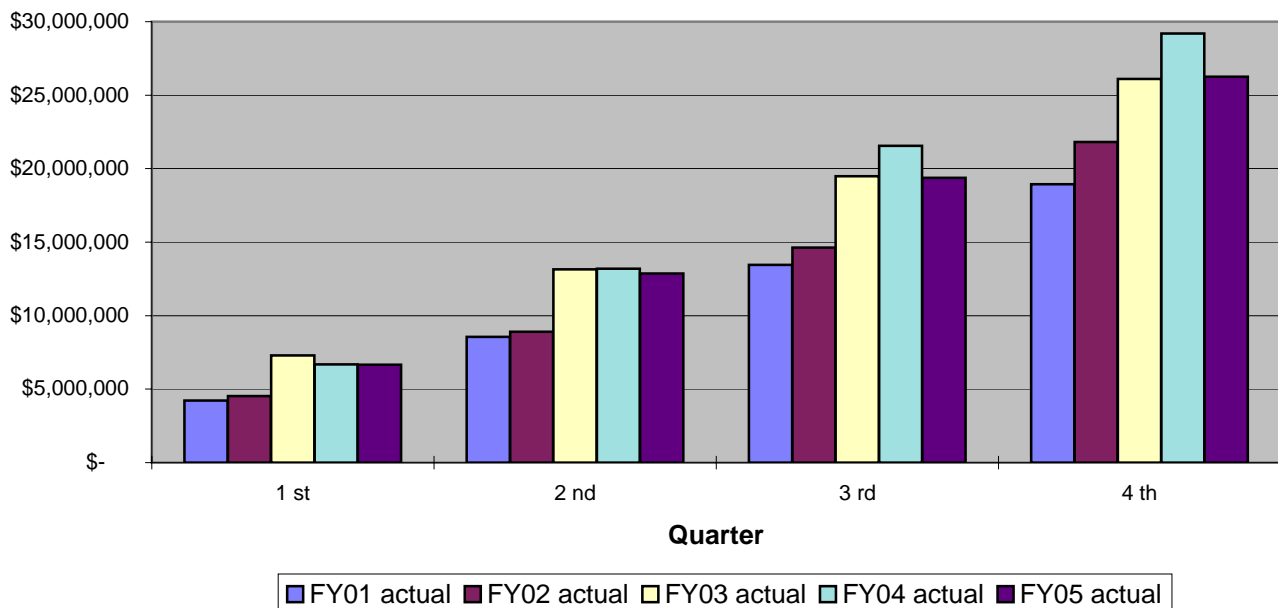


# GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES SUMMARY STATISTICS

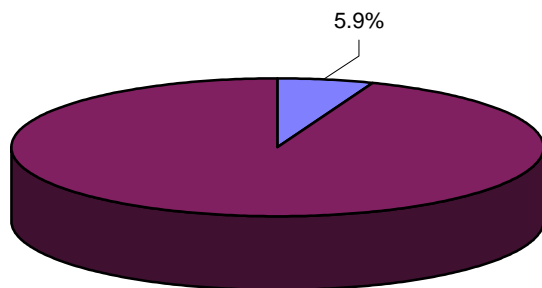
<b>CHARGES FOR SERVICES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 4,227,107	\$ 4,537,017	\$ 7,293,136	\$ 6,673,175	\$ 6,669,301	
2 nd	8,553,511	8,899,170	13,146,389	13,197,658	12,864,432	
3 rd	13,459,718	14,634,546	19,492,441	21,561,063	19,376,441	
4 th	18,946,369	21,820,258	26,099,298	29,191,275	26,265,760	31,530,000

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	22%	21%	28%	23%	21%	
2nd qtr/4th qtr	45%	41%	50%	45%	41%	
3rd qtr/4th qtr	71%	67%	75%	74%	61%	
4th qtr/4th qtr	100%	100%	100%	100%	83%	100%

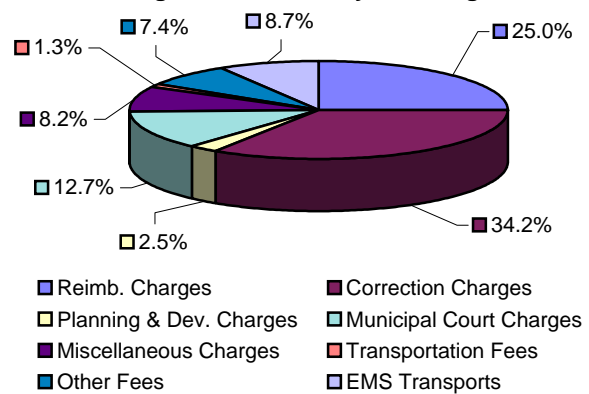
**Charges for Services  
2001-2005 Y-T-D**



**Charges for Services as a % of Total Revenue**



**Charges for Services by Subcategories**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

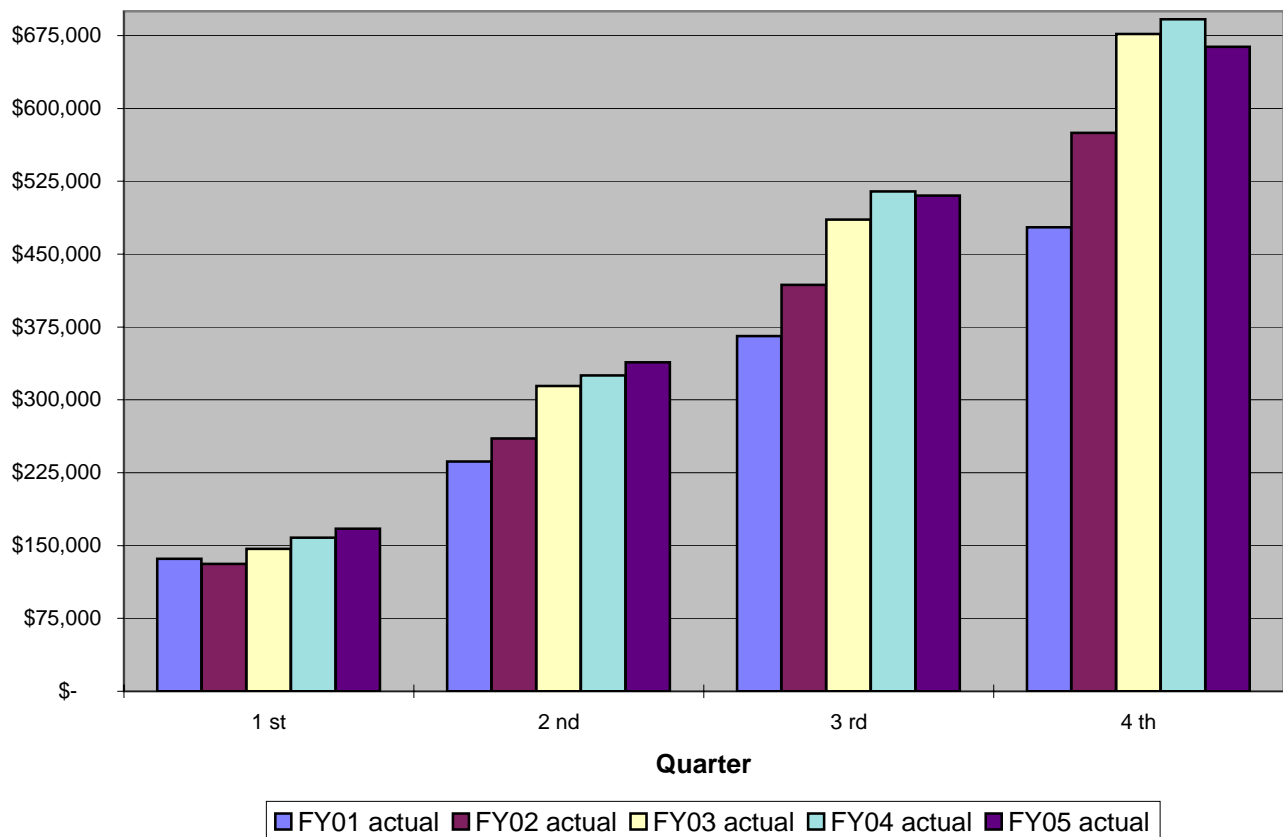
<b>PLANNING &amp; DEVELOPMENT FEES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 136,258	\$ 131,243	\$ 146,539	\$ 158,084	\$ 167,222	
2 nd	236,597	260,117	314,410	324,966	338,722	
3 rd	365,634	418,502	485,396	514,590	510,387	
4 th	477,805	574,982	676,739	691,787	663,286	719,000

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	29%	23%	22%	23%	<b>23%</b>	
2nd qtr/4th qtr	50%	45%	46%	47%	<b>47%</b>	
3rd qtr/4th qtr	77%	73%	72%	74%	<b>71%</b>	
4th qtr/4th qtr	100%	100%	100%	100%	<b>92%</b>	100%

### **Trend Analysis--Planning & Development Charges**

Planning & Development, which consists of two line items (Planning and Development and Sign Code fees), decreased \$28,501 (-4.12%) for FY2005.

**Planning & Development Charges  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### CORRECTIONS CHARGES

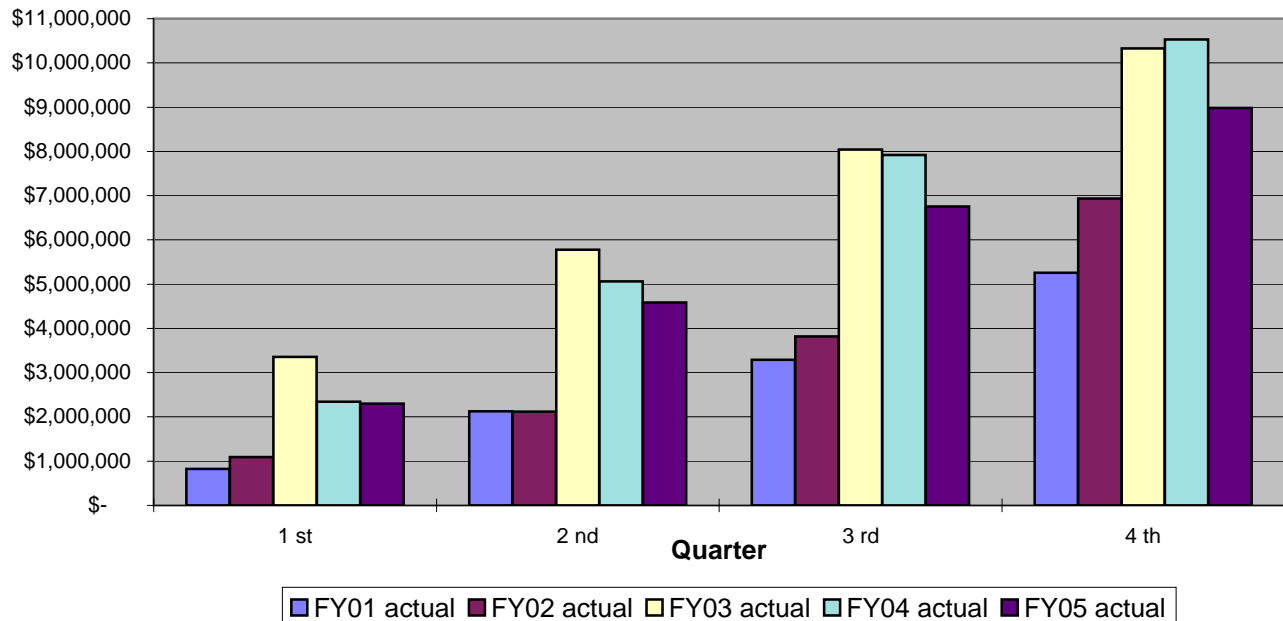
	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 826,489	\$ 1,088,690	\$ 3,352,590	\$ 2,340,710	\$ 2,299,149	
2 nd	2,127,144	2,115,802	5,779,570	5,062,678	4,584,652	
3 rd	3,287,398	3,817,477	8,040,185	7,919,388	6,754,348	
4 th	5,256,915	6,934,374	10,327,026	10,530,935	8,983,649	11,903,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	16%	16%	32%	22%	19%	
2nd qtr/4th qtr	40%	31%	56%	48%	39%	
3rd qtr/4th qtr	63%	55%	78%	75%	57%	
4th qtr/4th qtr	100%	100%	100%	100%	75%	100%

### Trend Analysis--Corrections Charges

Correction Charges decreased \$1,547,286 (-14.69%) for FY2005 compared to the prior year. The decline was due to less beds rented to Federal inmates and Clark County inmates. Specifically, the decline in the number of beds rented was due to an initiative to clean up the downtown area. As a result, the beds were filled by City of Las Vegas inmates instead of Federal inmates--City of Las Vegas inmates do not generate revenue. As a side note, the price for Federal Bed rentals increased from \$65 to \$71.85 in April of 2004 while the price charged to Clark County inmates remained at \$50.

### Corrections Charges 2001-2005 Y-T-D



\*FY2004 and FY2003 amounts were changed from previous reports in order to accurately compare on a quarterly basis.

## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

<b>REIMBURSABLE CHARGES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 1,350,171	\$ 1,253,297	\$ 1,387,618	\$ 1,835,039	\$ 1,872,780	
2 nd	2,555,349	2,596,636	2,700,889	3,429,447	3,382,212	
3 rd	3,893,665	4,020,016	4,291,742	5,373,970	5,106,359	
4 th	5,153,479	5,582,557	5,893,041	7,658,457	6,575,814	9,098,000

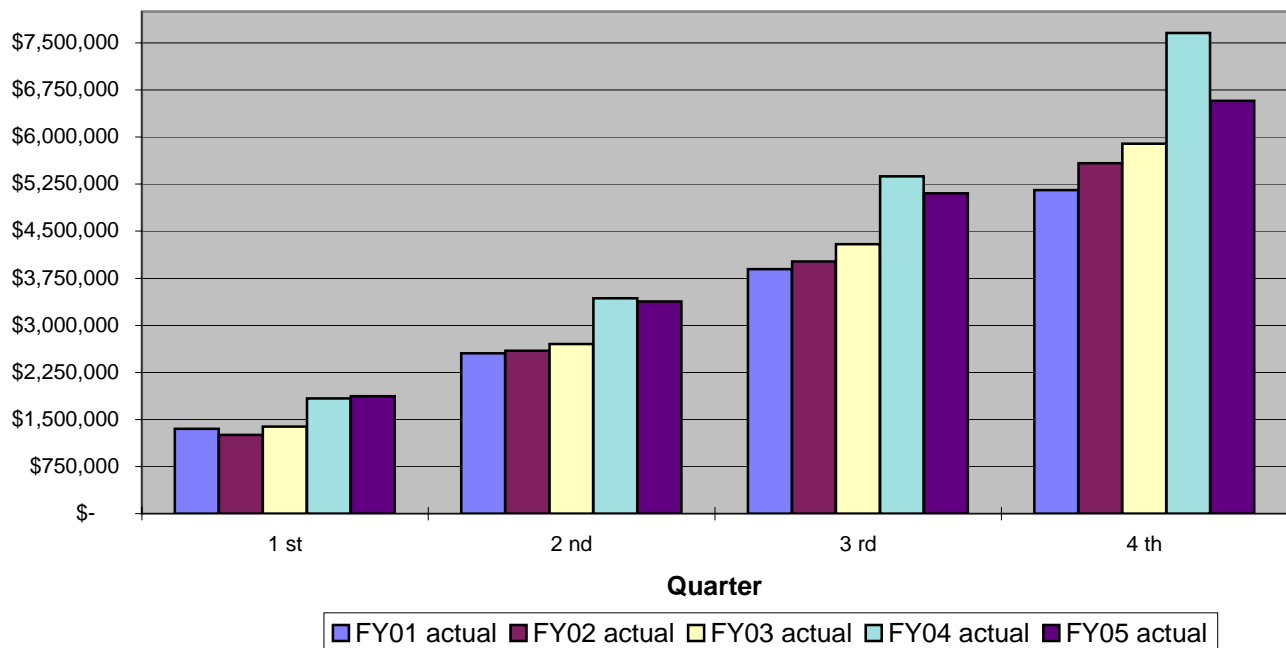
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	26%	22%	24%	24%	21%	
2nd qtr/4th qtr	50%	47%	46%	45%	37%	
3rd qtr/4th qtr	76%	72%	73%	70%	56%	
4th qtr/4th qtr	100%	100%	100%	100%	72%	100%

### **Trend Analysis--Reimbursable Charges**

Reimbursable charges decreased \$1,082,643 (-14.14%) for FY2005 compared to the prior year. The revenue category consists of four revenue sources (only two are material)--Charges for Labor/Materials and General Government Cost Allocation.

Charges for Labor/Materials decreased \$837,264 (-20.93%). The other line item in the category, General Government Cost Allocation, decreased \$250,870 (-6.96%). The decrease in the General Government Cost Allocation was due to a lower labor base through the third quarter of FY2005--compared to the same period in the prior year. So, less labor was allocated to other funds.

**Reimbursable Charges  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### MUNICIPAL COURT CHARGES

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 952,563	\$ 991,583	\$ 991,786	\$ 1,044,772	\$ 765,491	
2 nd	1,835,796	2,000,892	1,925,522	1,932,867	1,487,686	
3 rd	2,990,411	3,149,333	3,050,969	2,833,702	2,396,617	
4 th	4,099,154	4,230,430	4,147,651	3,663,792	3,338,363	4,082,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud
1st qtr/4th qtr	23%	23%	24%	29%	19%
2nd qtr/4th qtr	45%	47%	46%	53%	36%
3rd qtr/4th qtr	73%	74%	74%	77%	59%
4th qtr/4th qtr	100%	100%	100%	100%	82%
					100%

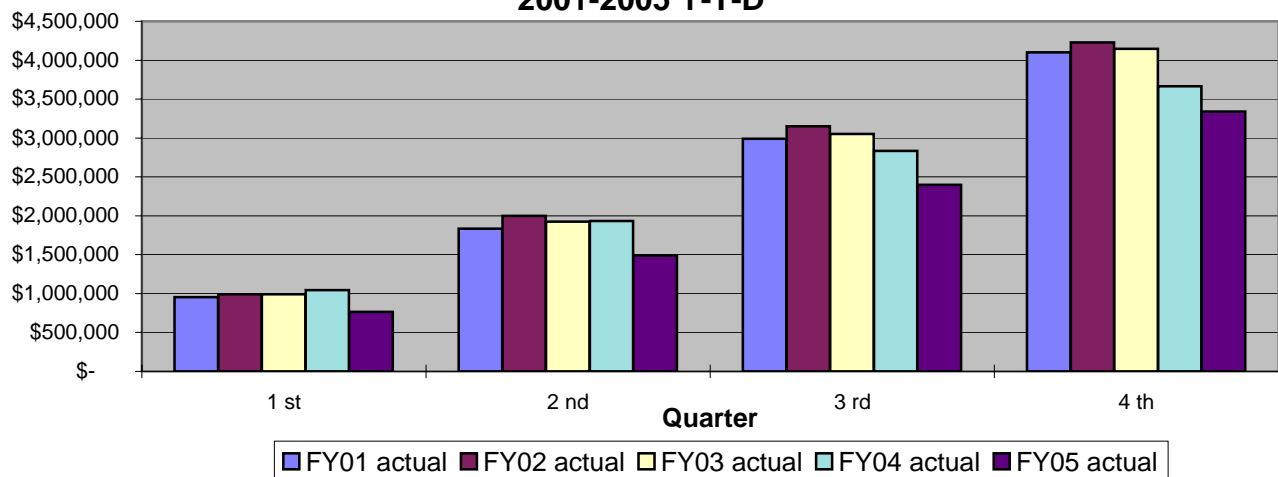
#### Trend Analysis--Municipal Court Charges

Municipal Court Charges decreased \$325,429 (-8.88%) for FY2005 compared to the prior year. The following shows the detail for the category:

Financial Counseling Fees	decreased	(\$5,781)	(-4.27%)
In House Arrest Fee	decreased	(\$146,523)	(-42.81%)
Miscellaneous Court Fees	increased	\$134,727	21.33%
Court Counseling Fees	increased	\$50,864	4.53%
Traffic School	decreased	(\$174,491)	(-28.26%)
Internet Traffic School	increased	\$43,834	32.81%
Assessment Center	increased	\$2,446	4.41%
Work Program	decreased	(\$48,881)	(-22.32%)
Collection Fees	decreased	(\$181,624)	(-44.75%)

An analysis of the category revealed an across the board decline in the number of transactions. The decline in transactions was partly due to a change in policy and procedure that encourages defendants to pay the outstanding fine instead of taking advantage of the various programs offered in the category.

**Municipal Court Charges  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### OTHER FEES

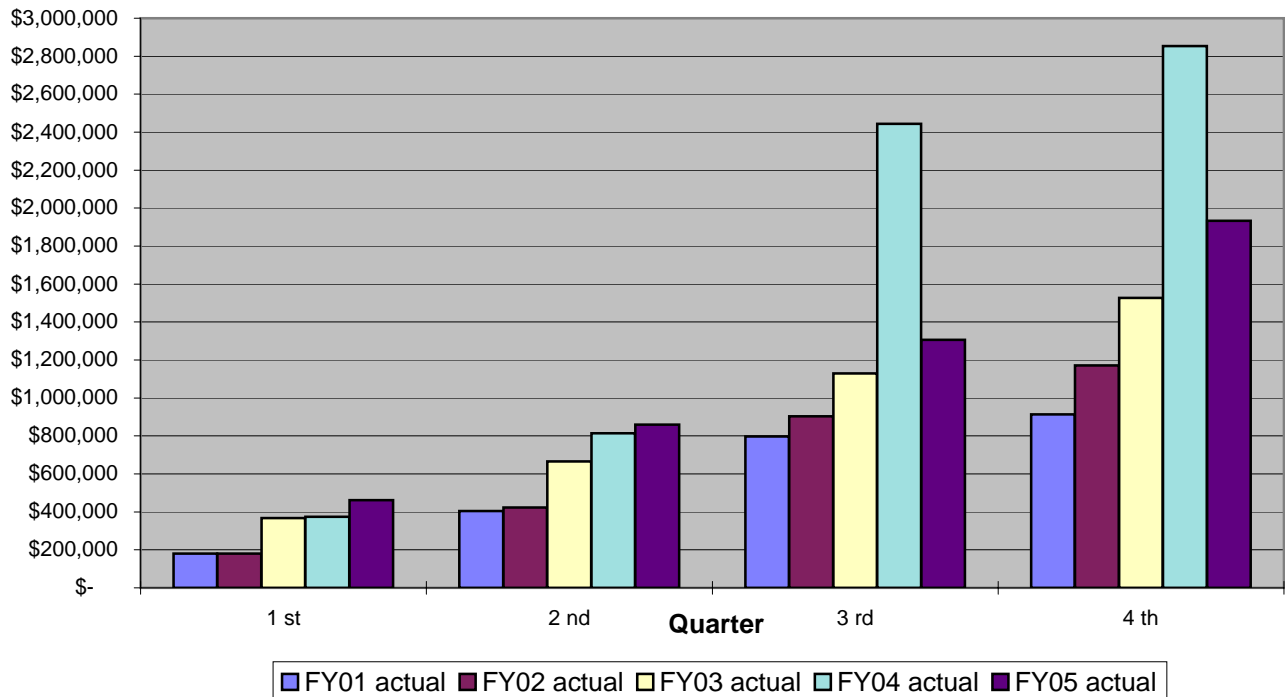
		<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter							
1 st	\$	180,197	\$ 180,008	\$ 367,557	\$ 374,402	\$ 462,326	
2 nd		405,202	422,710	665,128	814,546	859,433	
3 rd		796,758	903,691	1,128,409	2,443,197	1,305,475	
4 th		912,947	1,171,531	1,526,518	2,852,540	1,932,501	2,502,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	20%	15%	24%	13%	18%	
2nd qtr/4th qtr	44%	36%	44%	29%	34%	
3rd qtr/4th qtr	87%	77%	74%	86%	52%	
4th qtr/4th qtr	100%	100%	100%	100%	77%	100%

### Trend Analysis--Other Fees

Other fees decreased \$920,039 (-32.25%) for FY2005 compared to the prior year. Special Inspection fees and Traffic fees increased \$35,789 (41.04%) and \$38,039 (45.83%)--respectively. Special Inspection fees increased due to more business while Traffic fees was new to the category beginning in the second quarter of FY2004. Miscellaneous fees declined \$965,806 (-55.91%) due to an extraordinary \$1,000,000 fine collected in the third quarter of FY2004.

**Other Fees  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### MISCELLANEOUS FEES

		FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter							
1 st	\$	459,434	\$ 526,986	\$ 600,850	\$ 514,445	\$ 573,077	
2 nd		699,667	745,462	940,059	851,419	983,701	
3 rd		1,093,102	1,132,187	1,309,000	1,269,380	1,424,894	
4 th		1,655,139	1,694,605	1,955,612	2,005,194	2,154,610	1,559,000

Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	28%	31%	31%	26%	37%	
2nd qtr/4th qtr	42%	44%	48%	42%	63%	
3rd qtr/4th qtr	66%	67%	67%	63%	91%	
4th qtr/4th qtr	100%	100%	100%	100%	138%	100%

### Trend Analysis--Miscellaneous Fees

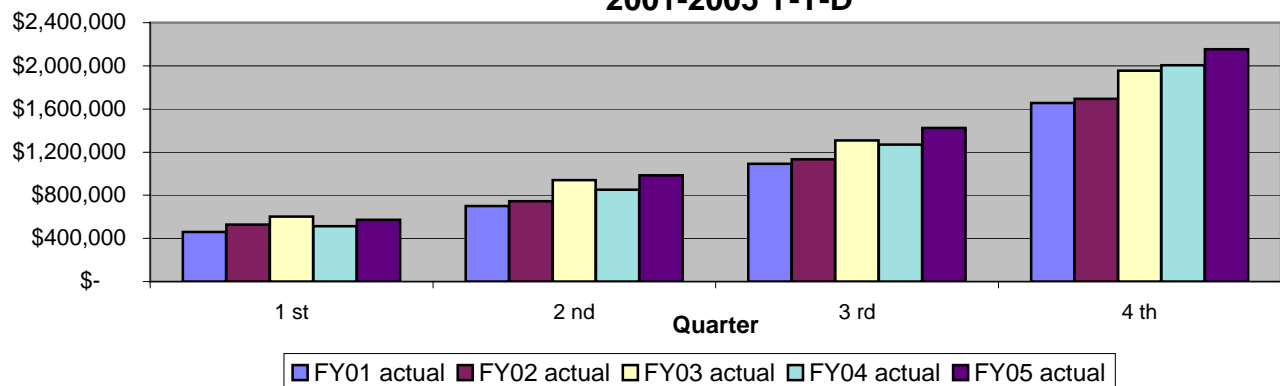
Miscellaneous fees for FY2005 increased \$149,416 (7.45%) compared to the prior year. Miscellaneous fees consist of Recreation Charges and Theater Performances. Recreation Charges and Theater Performances increased \$123,697 (6.56%) and \$25,691 (21.63%)--respectively.

Recreation Charges increased due to a healthy rise in Swimming Pool Fees (\$15,053; 8.09%), a modest rise in Recreation Class Fees (\$61,407; 4.61%), and a two fold advance in Senior Citizen Activity (\$31,278; 98.49%). Specifically, the following Senior Centers had significant increases for FY2005:

	<u>\$increase</u>	<u>%increase</u>
Doolittle Senior Center	\$9,979	941%
Las Vegas Senior Center	\$13,889	258%
East Las Vegas Senior Center	\$9,343	970%
Lieburn Senior Center	\$1,566	143%

In addition to the large increase in Senior Center revenue, Class fees at Veterans Memorial Leisure Center (VMLSC) increased \$82,344 (17.21%). The double digit increase in class fees at VMLSC was driven by an increase in fitness activities and camps.

**Miscellaneous Fees  
2001-2005 Y-T-D**





## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

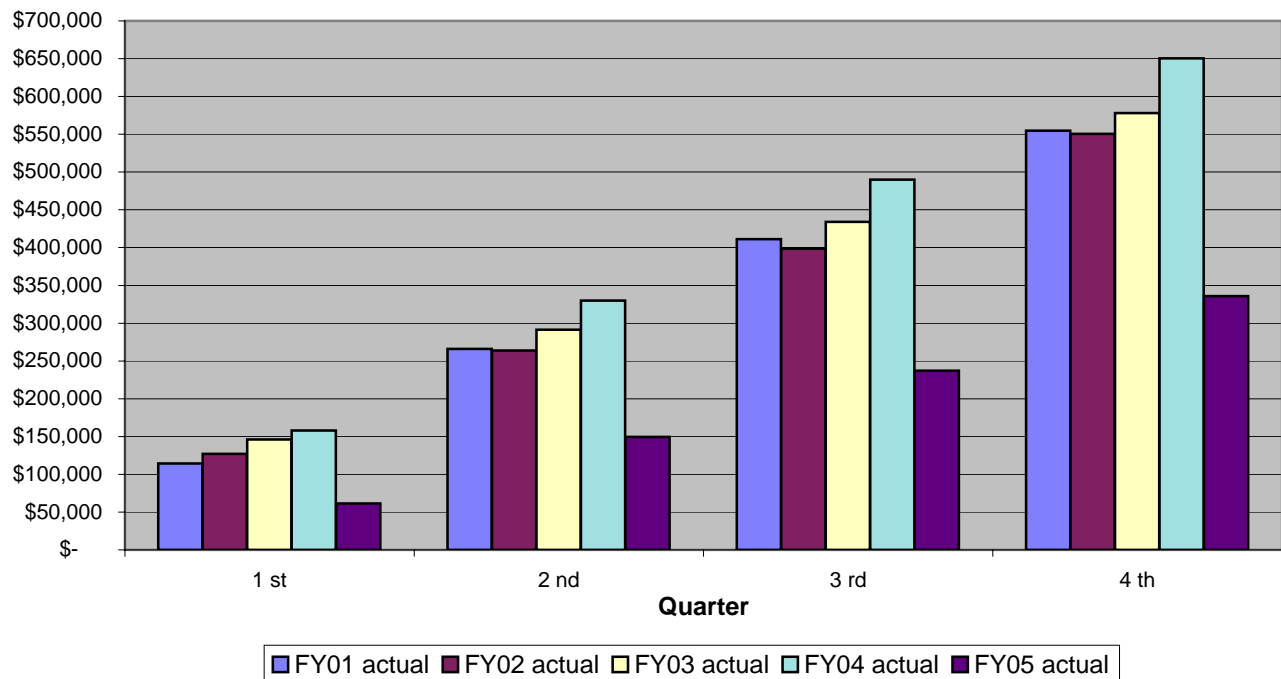
<b>TRANSPORTATION FEES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 114,435	\$ 127,102	\$ 146,182	\$ 157,892	\$ 61,515	
2 nd	266,016	263,823	291,350	329,835	149,412	
3 rd	411,277	398,484	434,266	490,102	236,998	
4 th	554,843	550,664	577,947	650,635	335,700	696,000

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	21%	23%	25%	24%	9%	
2nd qtr/4th qtr	48%	48%	50%	51%	21%	
3rd qtr/4th qtr	74%	72%	75%	75%	34%	
4th qtr/4th qtr	100%	100%	100%	100%	48%	100%

### Trend Analysis--Transportation Fees

Transportation Fees declined \$314,935 (-48.40%) for FY2005 compared to the prior year. Transportation Fees consist of Trolley Fares and Bus Stop Shelter Revenue. Trolley Fares increased \$3,416 (1.79%), while, Bus Stop Shelter Revenue decreased \$318,351 (-69.29%) The decline in Bus Stop Shelter Revenue was due to a new contract with vendors that changed the method of calculating the payment due--the old contract calculated payment on a fixed rate (per shelter), whereas, the new contract calculates payment on a percentage of gross revenue.

**Transportation Fees  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY- CHARGES FOR SERVICES

### EMS TRANSPORTS

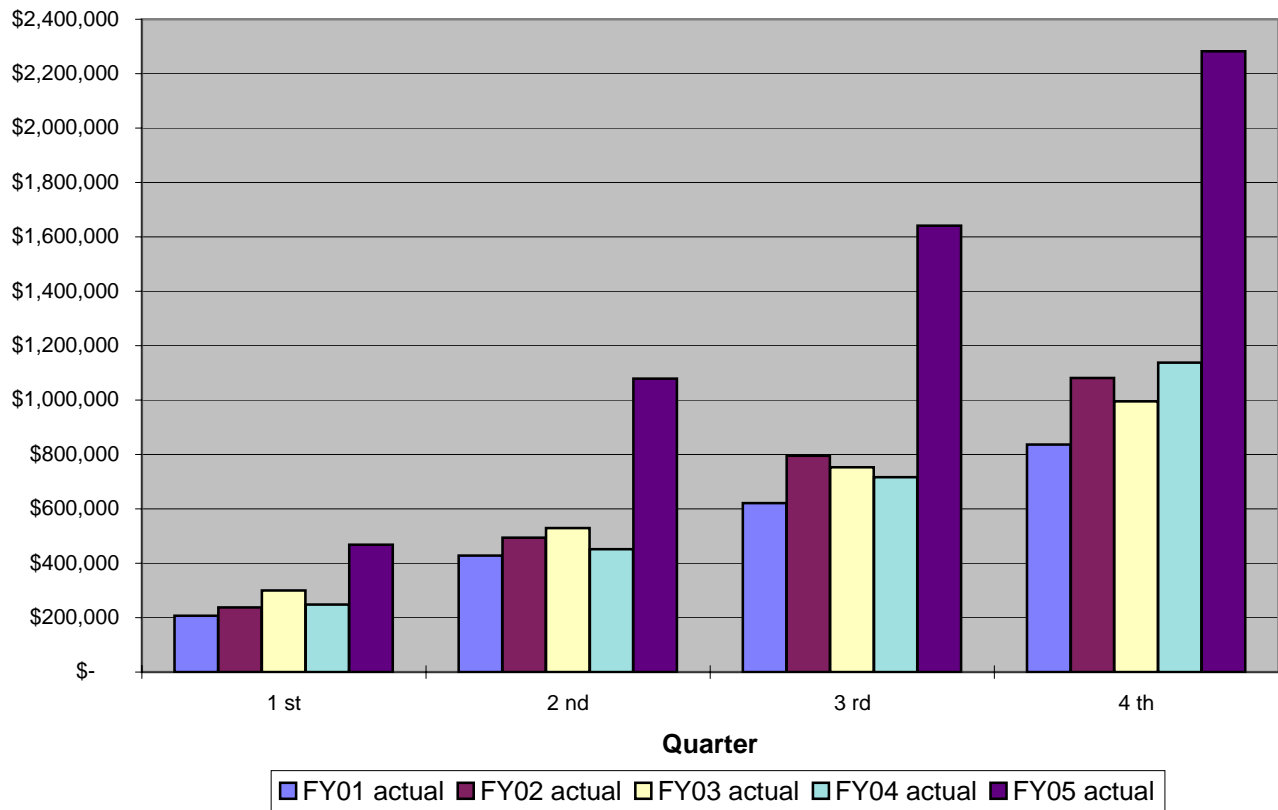
		<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter							
1 st	\$	207,560	\$ 238,108	\$ 300,014	\$ 247,831	\$ 467,741	
2 nd		427,740	493,728	529,461	451,900	1,078,614	
3 rd		621,473	794,856	752,474	716,734	1,641,363	
4 th		836,087	1,081,115	994,764	1,137,935	2,281,837	971,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	N/A	22%	30%	22%	48%	
2nd qtr/4th qtr	N/A	46%	53%	40%	111%	
3rd qtr/4th qtr	N/A	74%	76%	63%	169%	
4th qtr/4th qtr	100%	100%	100%	100%	235%	100%

### Trend Analysis--EMS Transports

EMS transport revenue increased \$1,143,902 (100.52%) for FY2005 compared to the prior year. The large increase can be attributed to a 37.88% increase in the number of transports. Specifically, there were 8,382 transports for FY2005 compared to 6,079 in the prior year. In addition to more transports, there was also more revenue from collection efforts on delinquent accounts by the City's contracted collection agency.

**EMS Transports  
2001-2005 Y-T-D**

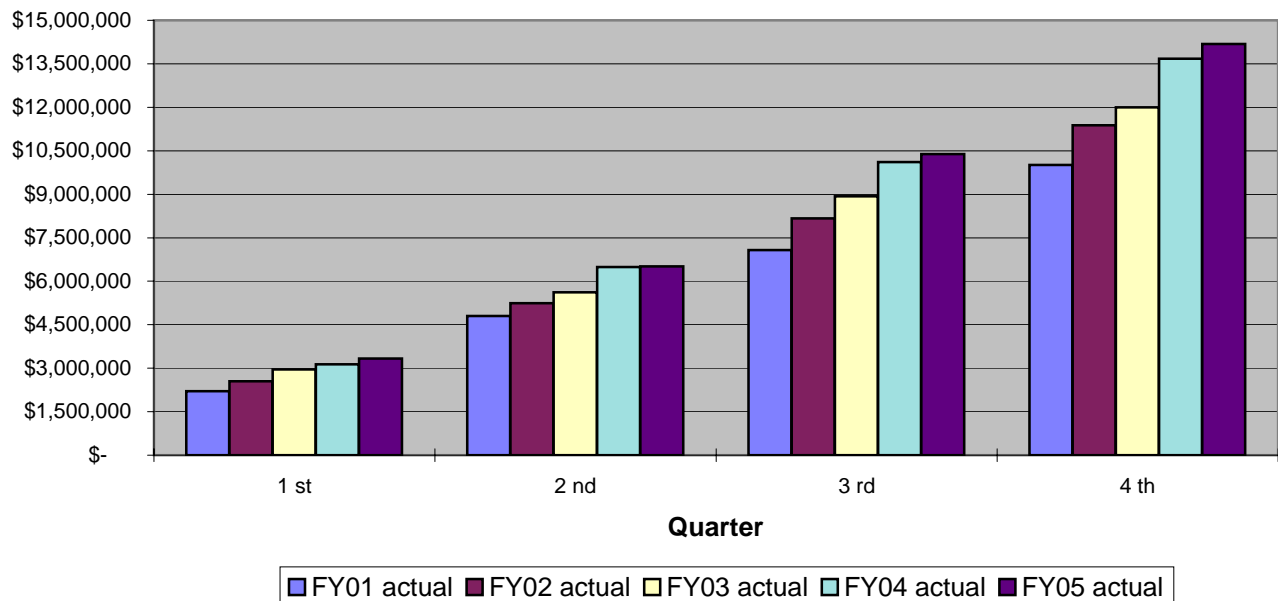


## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS SUMMARY STATISTICS

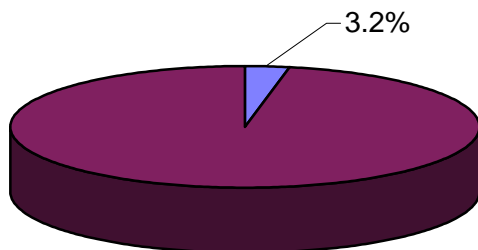
<b>FINES &amp; FORFEITS</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 2,205,493	\$ 2,550,694	\$ 2,952,750	\$ 3,138,211	\$ 3,331,540	
2 nd	4,795,912	5,237,829	5,621,611	6,492,417	6,511,406	
3 rd	7,073,441	8,171,118	8,925,473	10,110,119	10,388,495	
4 th	10,016,130	11,377,463	11,999,130	13,675,278	14,183,123	14,985,000

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	22%	22%	25%	23%	22%	
2nd qtr/4th qtr	48%	46%	47%	47%	43%	
3rd qtr/4th qtr	71%	72%	74%	74%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	95%	100%

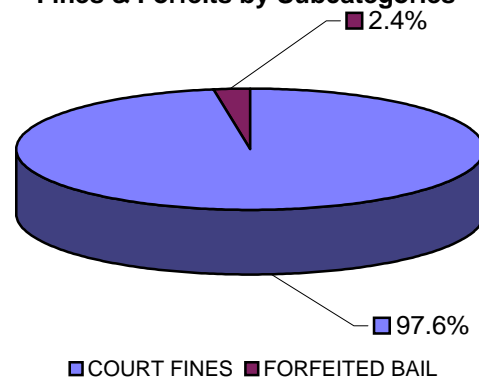
**Fines & Forfeits  
2001-2005 Y-T-D**



**Fines & Forfeits as a % of Total Revenue**



**Fines & Forfeits by Subcategories**



## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

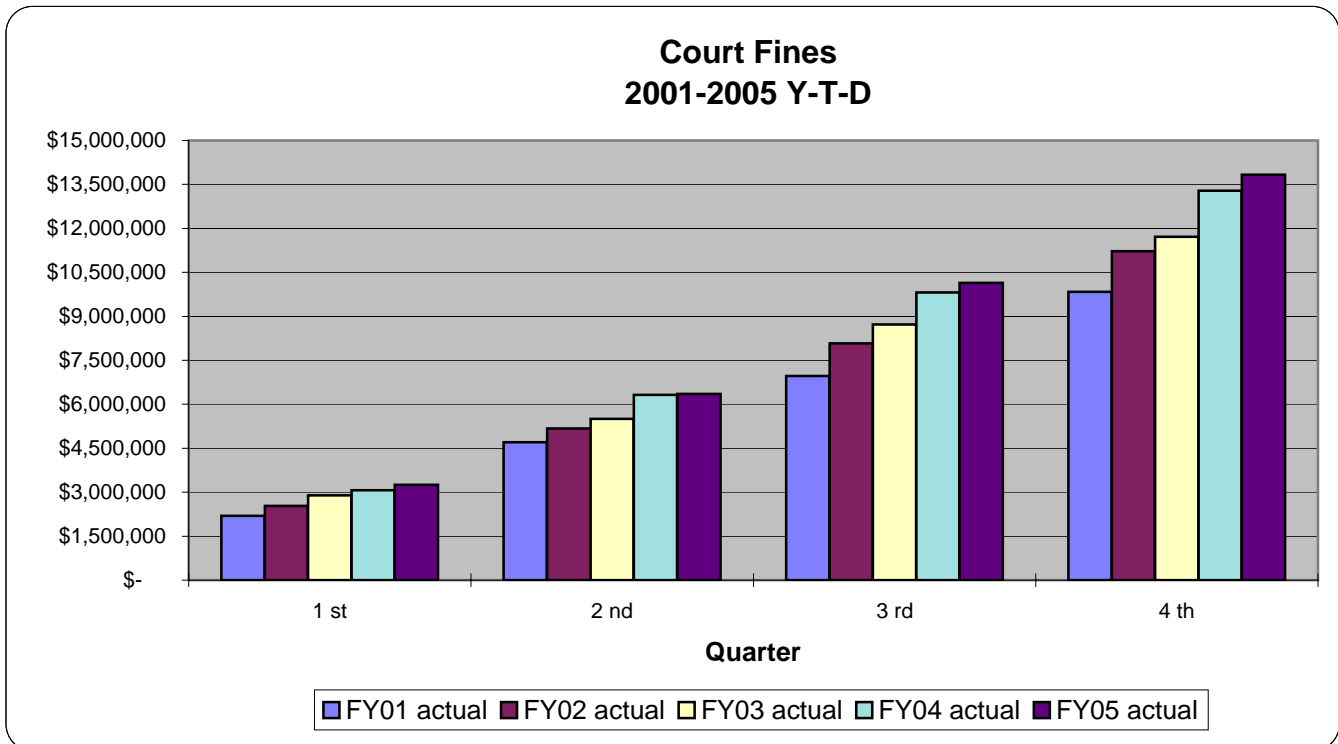
<b>COURT FINES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 2,189,271	\$ 2,532,874	\$ 2,888,029	\$ 3,064,285	\$ 3,251,492	
2 nd	4,702,195	5,175,019	5,506,150	6,324,637	6,356,674	
3 rd	6,965,930	8,082,050	8,723,908	9,810,831	10,144,795	
4 th	9,841,573	11,222,727	11,712,798	13,284,396	13,836,384	14,621,000

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	22%	23%	25%	23%	22%	
2nd qtr/4th qtr	48%	46%	47%	48%	43%	
3rd qtr/4th qtr	71%	72%	74%	74%	69%	
4th qtr/4th qtr	100%	100%	100%	100%	95%	100%

### Trend Analysis--Court Fines

Court Fines increased \$551,988 (4.16%) for FY2005 compared to the prior year. There are two line items in the category--Municipal Court Fines and Bail Converted to Fines. Municipal Court Fines decreased \$300,399 (-2.82%) while Bail Converted to Fines increased \$852,387 (32.20%).

The large increase for Bail Converted to Fines, as well as the decline in Court Fines, was due a procedural change. Prior to the change, a defendant was given a sentence and upon completion of that sentence the fine was paid. Currently, the defendant gets a sentence and they pay the fine up front--the fine is initially posted to bail. Once the sentence is complete the bail is then converted to fine. The change cut down on the number of trips a defendant makes to City Hall and has also cut down on the number of people skipping out on their fines.



## GENERAL FUND REVENUE CATEGORY- FINES AND FORFEITS

### FORFEITED BAIL

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ 16,222	\$ 17,820	\$ 64,721	\$ 73,926	\$ 80,048	
2 nd	93,717	62,810	115,461	167,780	154,732	
3 rd	107,511	89,068	201,565	299,288	243,700	
4 th	174,557	154,736	286,332	390,882	346,739	364,000

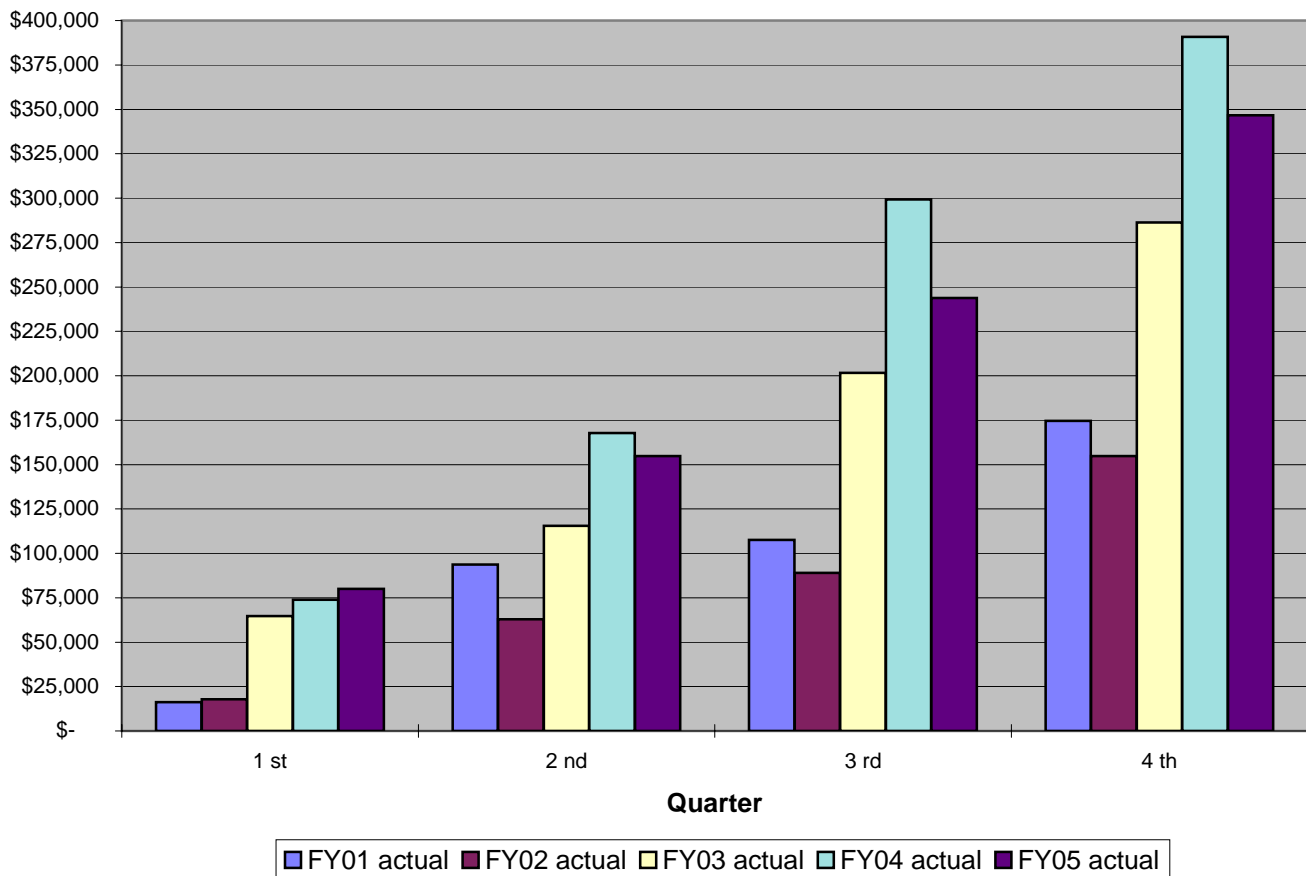
### Ratio Analysis

	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	9%	12%	23%	19%	22%	
2nd qtr/4th qtr	54%	41%	40%	43%	43%	
3rd qtr/4th qtr	62%	58%	70%	77%	67%	
4th qtr/4th qtr	100%	100%	100%	100%	95%	100%

### Trend Analysis--Forfeited Bail

Forfeited Bail decreased \$44,143 (-11.29%) for FY2005 compared to the prior year.

**Forfeited Bail  
2001-2005 Y-T-D**

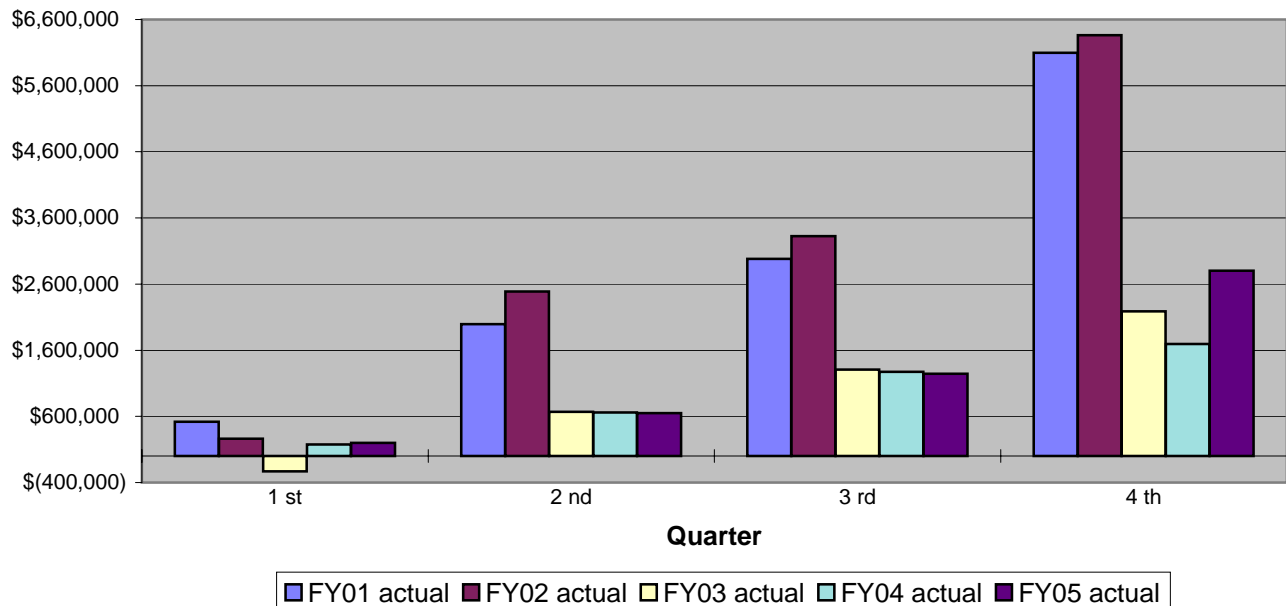


## GENERAL FUND REVENUE CATEGORY- MISCELLANEOUS SUMMARY STATISTICS

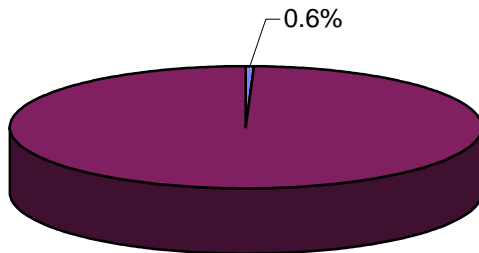
<b>MISCELLANEOUS</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 518,065	\$ 261,365	\$ (229,687)	\$ 175,763	\$ 200,445	
2 nd	1,996,529	2,485,690	668,989	660,030	651,722	
3 rd	2,979,299	3,327,260	1,308,094	1,272,692	1,243,733	
4 th	6,096,762	6,362,935	2,188,987	1,695,609	2,801,484	2,171,000

<b>Ratio Analysis</b>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	8%	4%	-10%	10%	9%	
2nd qtr/4th qtr	33%	39%	31%	39%	30%	
3rd qtr/4th qtr	49%	52%	60%	75%	57%	
4th qtr/4th qtr	100%	100%	100%	100%	129%	100%

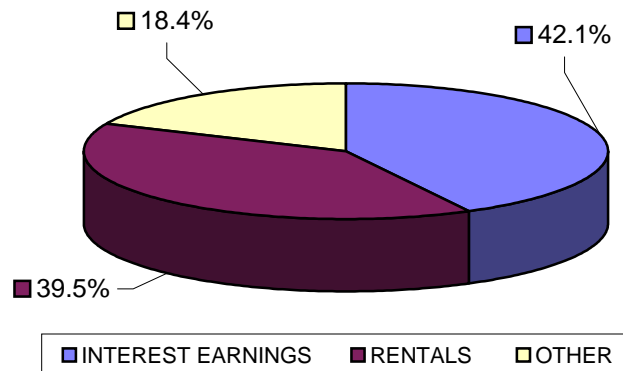
**Miscellaneous  
2001-2005 Y-T-D**



**Miscellaneous Revenue as a % of Total Revenues**



**Miscellaneous Revenue by Categories**



## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

### INTEREST EARNINGS

	FY01 actual	FY02 actual	FY03 actual	FY04 actual	FY05 actual	FY05 budget
Quarter						
1 st	\$ (231,482)	\$ (329,644)	\$ (456,174)	\$ (99,380)	\$ (95,814)	
2 nd	657,606	930,417	57,294	24,763	126,098	
3 rd	1,028,537	1,231,733	81,593	142,647	280,259	
4 th	3,240,745	3,791,679	443,408	126,848	1,179,134	295,000

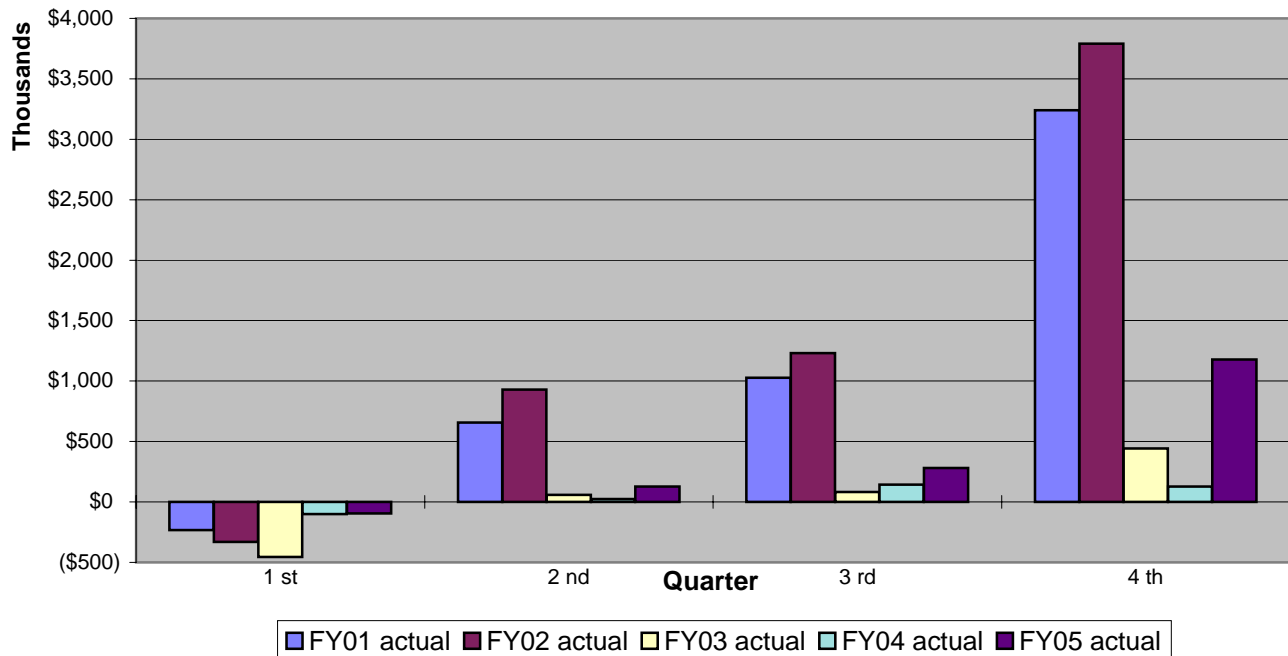
Ratio Analysis	Act/Act	Act/Act	Act/Act	Act/Act	Act/Bud	
1st qtr/4th qtr	-7%	-9%	-103%	-78%	-32%	
2nd qtr/4th qtr	20%	25%	13%	20%	43%	
3rd qtr/4th qtr	32%	32%	18%	112%	95%	
4th qtr/4th qtr	100%	100%	100%	100%	400%	100%

### Trend Analysis--Interest Earnings

For FY2005, Interest Earnings for the General Fund increased \$1,052,286 compared to the prior year. The large increase was due primarily to the following three factors:

- 1) A higher effective rate of return--from 2.32% in FY2004 to 2.74% in FY2005.
- 2) The investment pool increased substantially due to a bond issue, as well as, a substantial rise in Consolidated Tax.
- 3) The GASB 31 adjustment for FY2005 compared to FY2004 was drastically lower. For FY2004, the market value of the investments was adjusted down by \$400,000--compared to a downward adjustment of \$11,000 in FY2005.

**Interest Earnings  
2001-2005 Y-T-D**



## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

### RENTALS

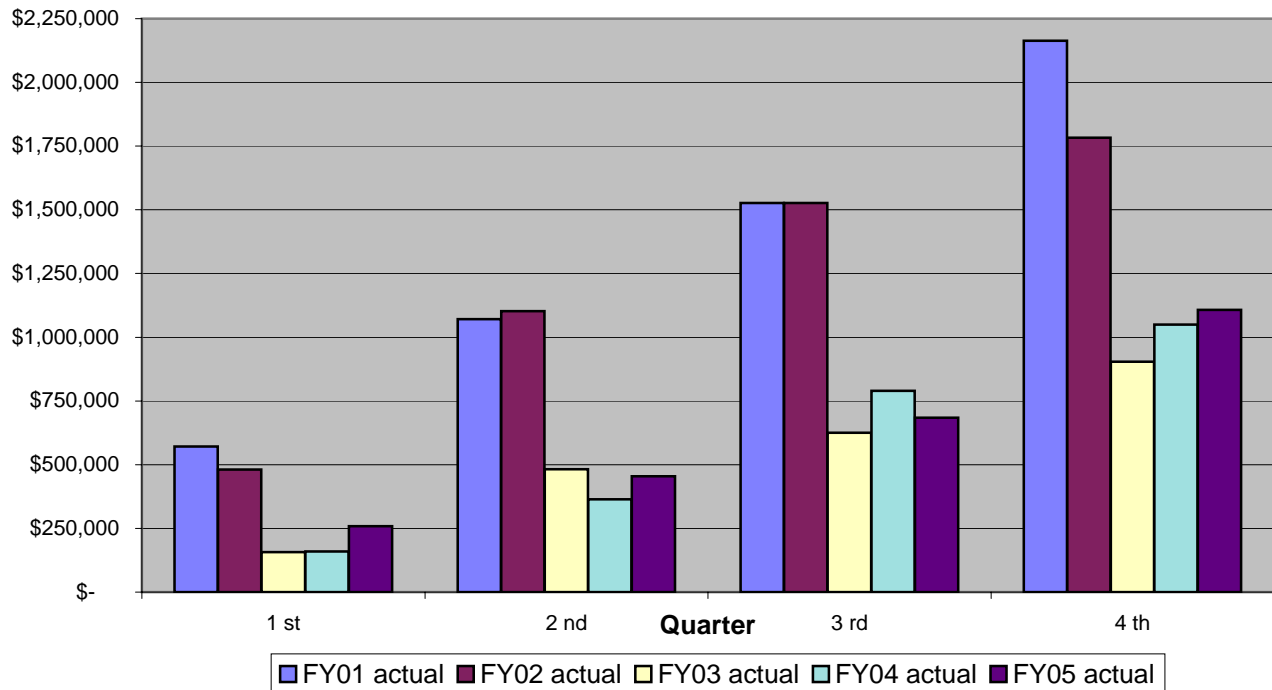
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 571,268	\$ 481,473	\$ 157,193	\$ 159,254	\$ 259,061	
2 nd	1,070,713	1,102,511	482,635	364,466	454,841	
3 rd	1,527,197	1,526,934	625,037	789,367	683,840	
4 th	2,163,959	1,782,759	904,197	1,049,483	1,107,914	1,114,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	26%	27%	17%	15%	23%	
2nd qtr/4th qtr	49%	62%	53%	35%	41%	
3rd qtr/4th qtr	71%	86%	69%	75%	61%	
4th qtr/4th qtr	100%	100%	100%	100%	99%	100%

### Trend Analysis--Rentals

Rental revenue for FY2005 increased \$58,431 (5.57%) compared to the prior year. Leisure Services rentals accounted for 70% of the revenue in the category for FY2005--Leisure rentals increased \$237,443 (44.5%). Adult Sports and Cultural Artreach increased \$93,870 (42%) and \$117,488 (318%)--respectively. Besides Leisure Services, the rest of the category declined \$179,011 (-34.72%)--primarily due to a decline of \$153,915 (-54.68%) in rentals for Real Estate/Asset Management.

**Rentals  
2001-2005 Y-T-D**





## GENERAL FUND REVENUE CATEGORY-MISCELLANEOUS

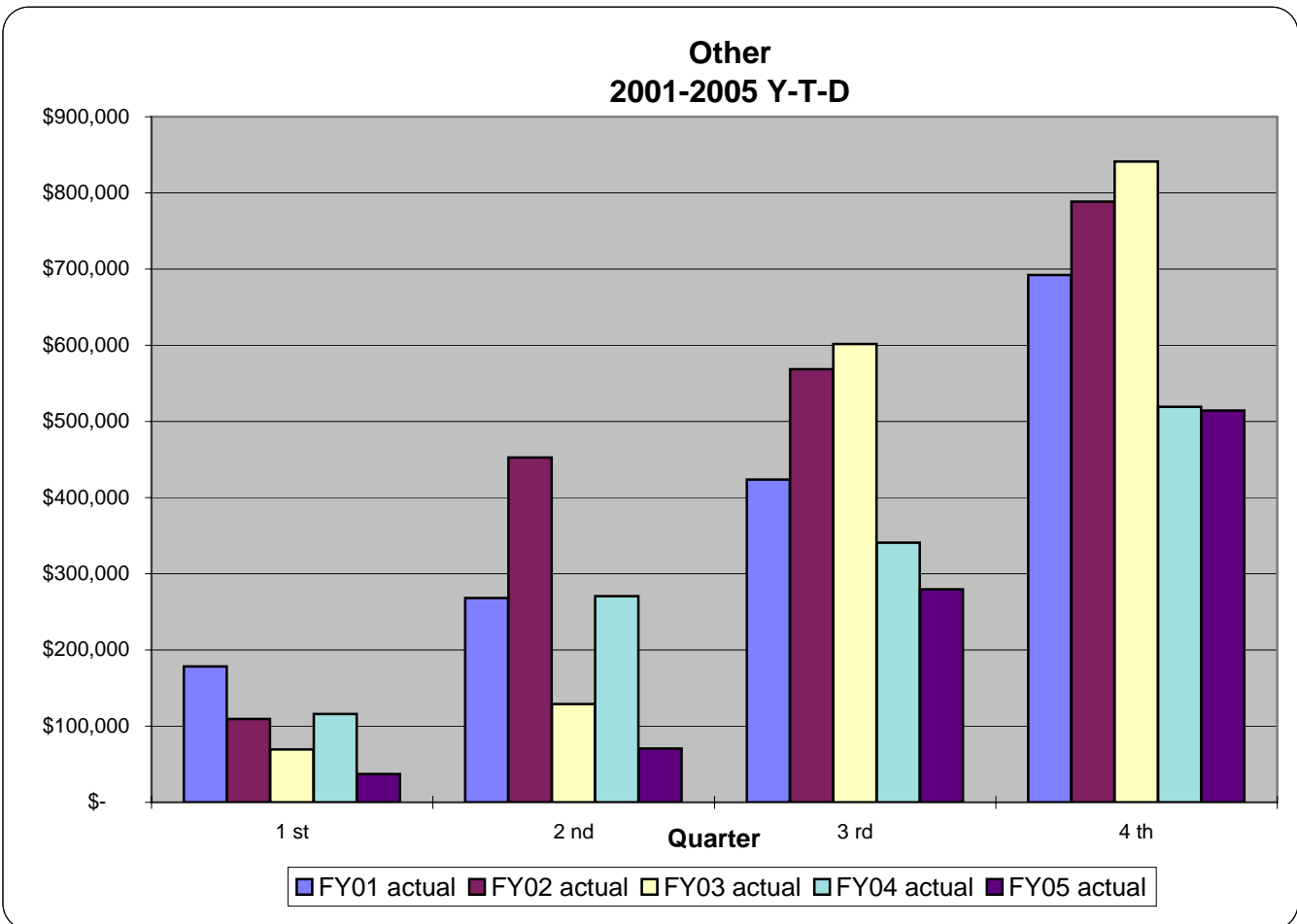
### OTHER

		<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter							
1 st	\$	178,279	\$ 109,536	\$ 69,294	\$ 115,889	\$ 37,198	
2 nd		268,210	452,762	129,060	270,801	70,783	
3 rd		423,565	568,593	601,464	340,678	279,634	
4 th		692,058	788,497	841,382	519,278	514,436	762,000

<i>Ratio Analysis</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Act</i>	<i>Act/Bud</i>	
1st qtr/4th qtr	26%	14%	8%	22%	5%	
2nd qtr/4th qtr	39%	57%	15%	52%	9%	
3rd qtr/4th qtr	61%	72%	71%	66%	37%	
4th qtr/4th qtr	100%	100%	100%	100%	68%	100%

### Trend Analysis--Other

Other revenues decreased \$4,842 (-0.93%) for FY2005 compared to the prior year. The most significant declines were noted in Other Reimbursements \$47,074 (-46.74%) and Gaming Revenue \$49,583 (-34.06%). On the upside, Rebates and Refunds increased \$67,346 (65.41%) while Insurance Reimbursements improved \$41,900 (43.01%).



## SELECTED ENTERPRISE FUND REVENUES

<b>BUILDING PERMITS</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 2,063,190	\$ 2,581,399	\$ 3,040,816	\$ 3,618,116	\$ 2,973,064	
2 nd	3,976,400	4,738,727	5,628,655	7,168,598	5,528,239	
3 rd	6,142,087	7,373,353	8,750,270	10,961,998	8,438,444	
4 th	8,483,603	10,341,143	12,062,148	16,819,715	12,548,297	16,060,900

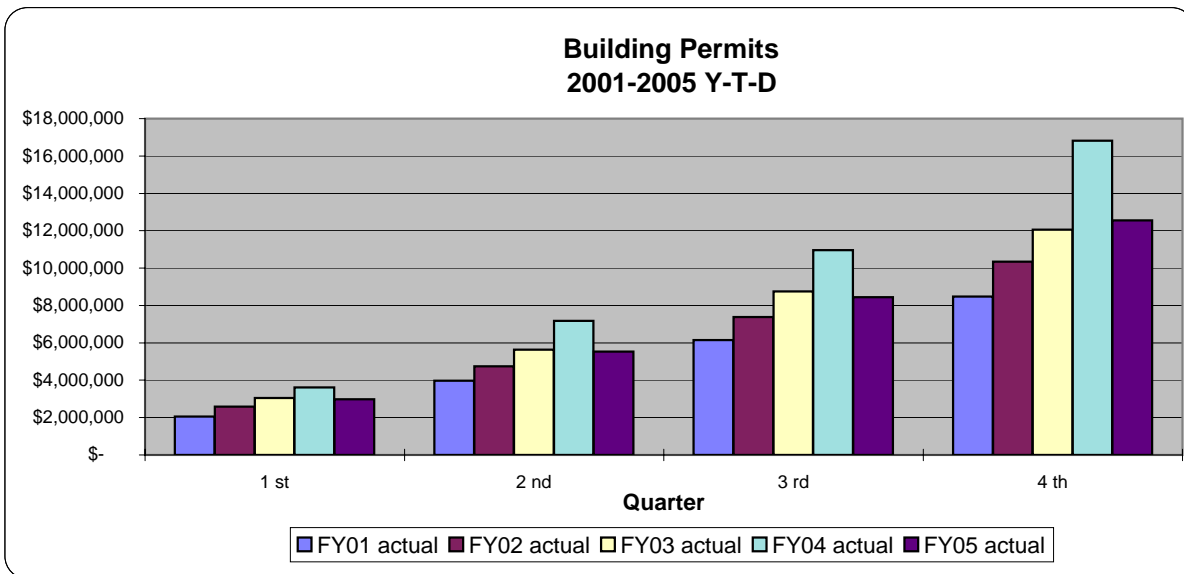
<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	24%	25%	25%	22%	19%	
2nd qtr/4th qtr	47%	46%	47%	43%	34%	
3rd qtr/4th qtr	72%	71%	73%	65%	53%	
4th qtr/4th qtr	100%	100%	100%	100%	78%	100%

### **Trend Analysis--Building Permits**

Building Permits for FY2005 decreased \$4,271,418 (-25.40%) compared to the prior year. The following highlights the activity in the category for FY2005:

Structural Permits	\$	(3,660,470)	(-40.33%)
Electrical Permits	\$	(682,339)	(-37.73%)
Plumbing Permits	\$	(578,957)	(-34.87%)
Air Conditioning Permits	\$	(383,733)	(-34.98%)
Plans Check Fees	\$	1,025,964	19.02%
Plan O/T Reimbursement	\$	141,989	48.90%
Express Hourly Plans Check	\$	(109,130)	(-39.95%)

The overall decline in the category was due to a drop in building valuations, as well as, the number of permits issued. Specifically, for FY2005, valuations decreased -40.08%, while the number of permits issued declined -24.95%. Valuations declined most significantly for new single family dwellings (-52.82%) and multiplex apartments (-92.15%).



## SELECTED ENTERPRISE FUND REVENUES

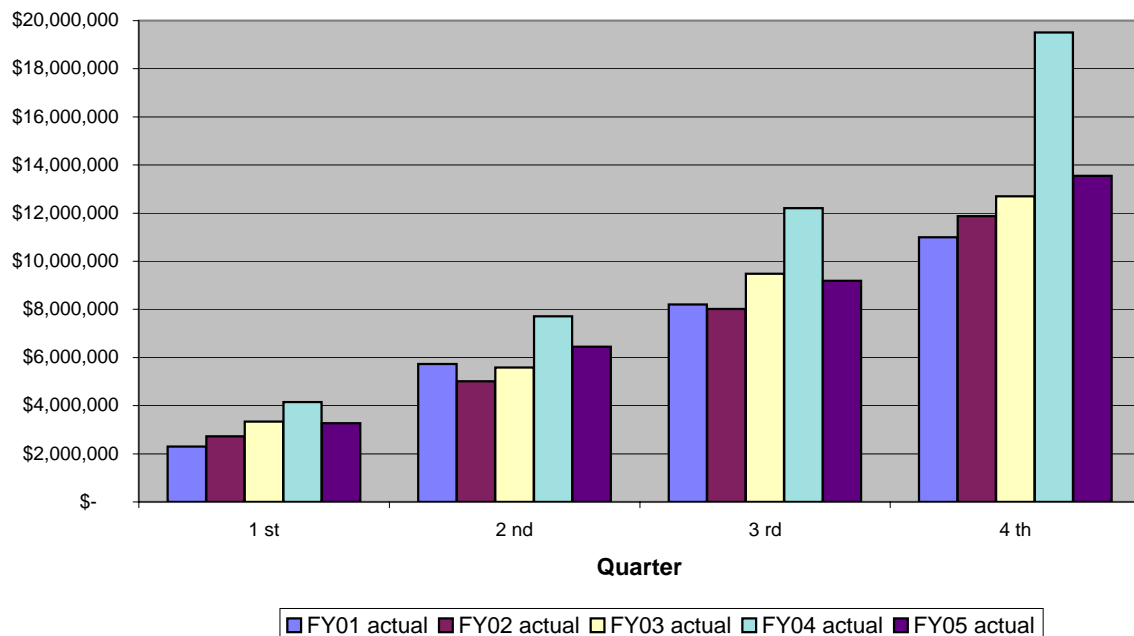
<b>SEWER CONNECTION FEES</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 2,298,207	\$ 2,724,882	\$ 3,338,509	\$ 4,151,346	\$ 3,270,694	
2 nd	5,725,137	5,007,338	5,582,530	7,712,063	6,444,249	
3 rd	8,199,776	8,012,105	9,481,747	12,204,556	9,187,258	
4 th	11,001,579	11,873,059	12,695,894	19,502,536	13,552,228	15,000,000

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	21%	23%	26%	21%	<b>22%</b>	
2nd qtr/4th qtr	52%	42%	44%	40%	<b>43%</b>	
3rd qtr/4th qtr	75%	67%	75%	63%	<b>61%</b>	
4th qtr/4th qtr	100%	100%	100%	100%	<b>90%</b>	100%

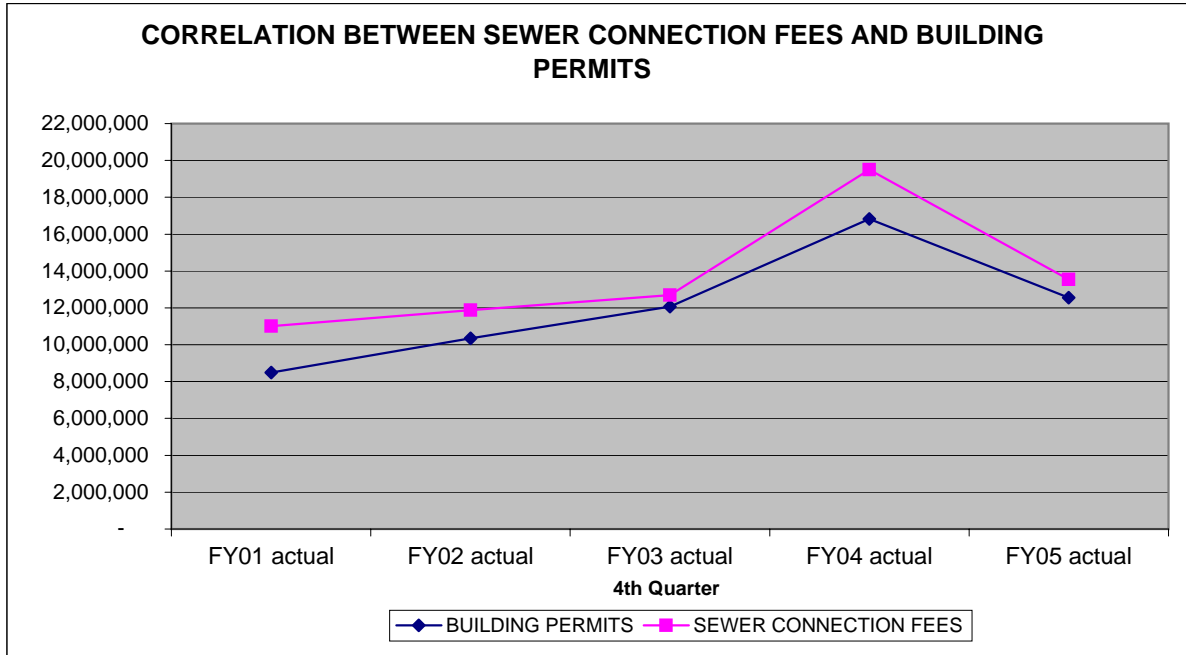
### **Trend Analysis--Sewer Connection Fees**

Sewer Connection fees declined \$5,950,308 (-30.51%) for FY2005 compared to the prior year. The decline in revenue can be attributed to less connections made in the quarter. Specifically, there were 4,685 (-40.38%) less connections made in FY2005 compared to FY2004. In addition, the number of building permits and construction valuations decreased -24.95% and -40.08%--respectively.

**Sewer Connection Fees  
2001-2005 Y-T-D**



## SELECTED ENTERPRISE FUND REVENUES



## SELECTED ENTERPRISE FUND REVENUES

<b>PARKING REVENUE</b>						
	<i>FY01 actual</i>	<i>FY02 actual</i>	<i>FY03 actual</i>	<i>FY04 actual</i>	<i>FY05 actual</i>	<i>FY05 budget</i>
Quarter						
1 st	\$ 875,575	\$ 872,451	\$ 875,320	\$ 919,014	\$ 917,924	
2 nd	1,806,997	1,757,678	1,775,828	1,890,493	2,033,382	
3 rd	2,734,620	2,685,113	2,779,530	2,898,010	2,997,298	
4 th	3,652,123	3,574,373	3,723,416	3,880,119	3,923,394	3,870,000

<b>Ratio Analysis</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Act</b>	<b>Act/Bud</b>	
1st qtr/4th qtr	24%	24%	24%	24%	<b>24%</b>	
2nd qtr/4th qtr	49%	49%	48%	49%	<b>53%</b>	
3rd qtr/4th qtr	75%	75%	75%	75%	<b>77%</b>	
4th qtr/4th qtr	100%	100%	100%	100%	<b>101%</b>	100%

### Trend Analysis--Parking Revenue

Parking revenue for FY2005 increased \$43,275 (1.12%) compared to the prior year. The revenue category consists of meter fees, fines, and penalties. Meter fees and Penalties increased \$26,558 (2.33%) and \$17,629 (2.54%)-- respectively. Parking Penalties declined slightly by \$912 (-0.04%).

**Parking Revenue (Meter Fees, Fines, & Penalties)  
2001-2005 Y-T-D**

